



State of Nevada

DEPARTMENT OF TAXATION

**ANNUAL REPORT**

Fiscal 2000 - 2001



KENNY C. GUINN  
Governor

DAVID P. PURSELL  
Executive Director

**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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January 15, 2002

The Honorable Kenny C. Guinn  
Governor of Nevada  
Executive Chambers  
Carson City, NV 89710

Dear Governor Guinn:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2001. During 2000-01, gross revenues and distributions changed in the following amounts.

Revenues	1999 - 2000	2000 - 2001	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 598,474,012	\$ 633,574,193	\$ 35,100,181	5.86%
Local School Support Tax	671,571,344	705,352,676	33,781,332	5.03%
City/County Relief Tax	671,581,343	705,405,583	33,824,240	5.04%
Local Option Taxes	203,093,167	215,032,084	11,938,917	5.88%
Motor Vehicle Fuel Taxes	299,221,213	306,653,172	7,431,959	2.48%
Jet Fuel	11,930,405	12,455,419	525,014	4.40%
Petroleum Products Cleanup Fee	11,176,101	524,167	(10,651,934)	-95.31%
Intoxicating Beverage Taxes	18,810,240	18,877,492	67,252	0.36%
Cigarette Tax and Fees	59,477,492	61,632,146	2,154,654	3.62%
Other Tobacco Products	5,962,399	5,602,823	(359,576)	-6.03%
Special Drug Manufacturing Tax	3,776	2,692	(1,084)	0.00%
Estate Tax	80,103,649	42,126,902	(37,976,747)	-47.41%
Lodging Tax	10,902,527	13,050,670	2,148,143	19.70%
Controlled Substance Tax	2,750	1,650	(1,100)	-40.00%
Net Proceeds of Minerals Tax	28,815,440	29,675,250	859,810	2.98%
Centrally Assessed Property Tax	64,859,125	64,488,361	(370,764)	-0.57%
Business Tax and Fees	76,437,817	77,793,795	1,355,978	1.77%
Insurance Premium Tax	129,328,441	146,917,892	17,589,451	13.60%
Tire Tax	1,336,799	1,397,269	60,470	4.52%
Short Term Lease Fee	8,271,686	8,288,217	16,531	0.20%
Total	<u>\$ 2,951,359,726</u>	<u>\$ 3,048,852,453</u>	<u>\$ 97,492,727</u>	<u>3.30%</u>

Distributions	1999 - 2000	2000 - 2001	Increase/ (Decrease)	Percent Change
State General Fund	\$ 901,963,319	\$ 958,999,043	\$ 57,035,724	6.32%
State Highway Fund	159,185,451	163,119,725	3,934,274	2.47%
State Distributive School Fund	62,402,171	64,081,112	1,678,941	2.69%
Local Governments	1,713,871,416	1,794,860,331	80,988,915	4.73%
Other Distributions	29,703,586	21,464,983	(8,238,603)	-27.74%
Estate Tax Reserve, Endowment and Trust Funds	79,974,225	41,999,897	(37,974,328)	-47.48%
State Debt Service Fund	4,259,560	4,327,362	67,802	1.59%
Total	<u>\$ 2,951,359,728</u>	<u>\$ 3,048,852,453</u>	<u>\$ 221,162,471</u>	7.49%

Sincerely,

David P. Pursell  
Executive Director

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## Department of Taxation **Mission Statement**



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### ***Mission***

The mission of the Department of Taxation is to provide equitable and effective administration of the tax programs for the State of Nevada, as established by statutes, regulations and internal policy, to assist the state and local government entities in serving the taxpayers of Nevada.

### ***Philosophy***

We are dedicated to acting at the highest standards of professionalism through the principles of common sense and ethical conduct. We affirm the taxpayer is entitled to consistent, impartial and courteous service in an unintrusive manner that is provided by a conscientious and innovative work force.

### ***Goals***

1. Provide quality service to the taxpayers of Nevada;
2. Improve voluntary compliance by taxpayers;
3. Enforce tax compliance;
4. Develop a capable workforce that is encouraged and empowered; and
5. Improve tax administration methods through the use of new technologies.

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**Please visit our Web Site at [www.tax.state.nv.us](http://www.tax.state.nv.us)  
or one of our offices at the following locations**

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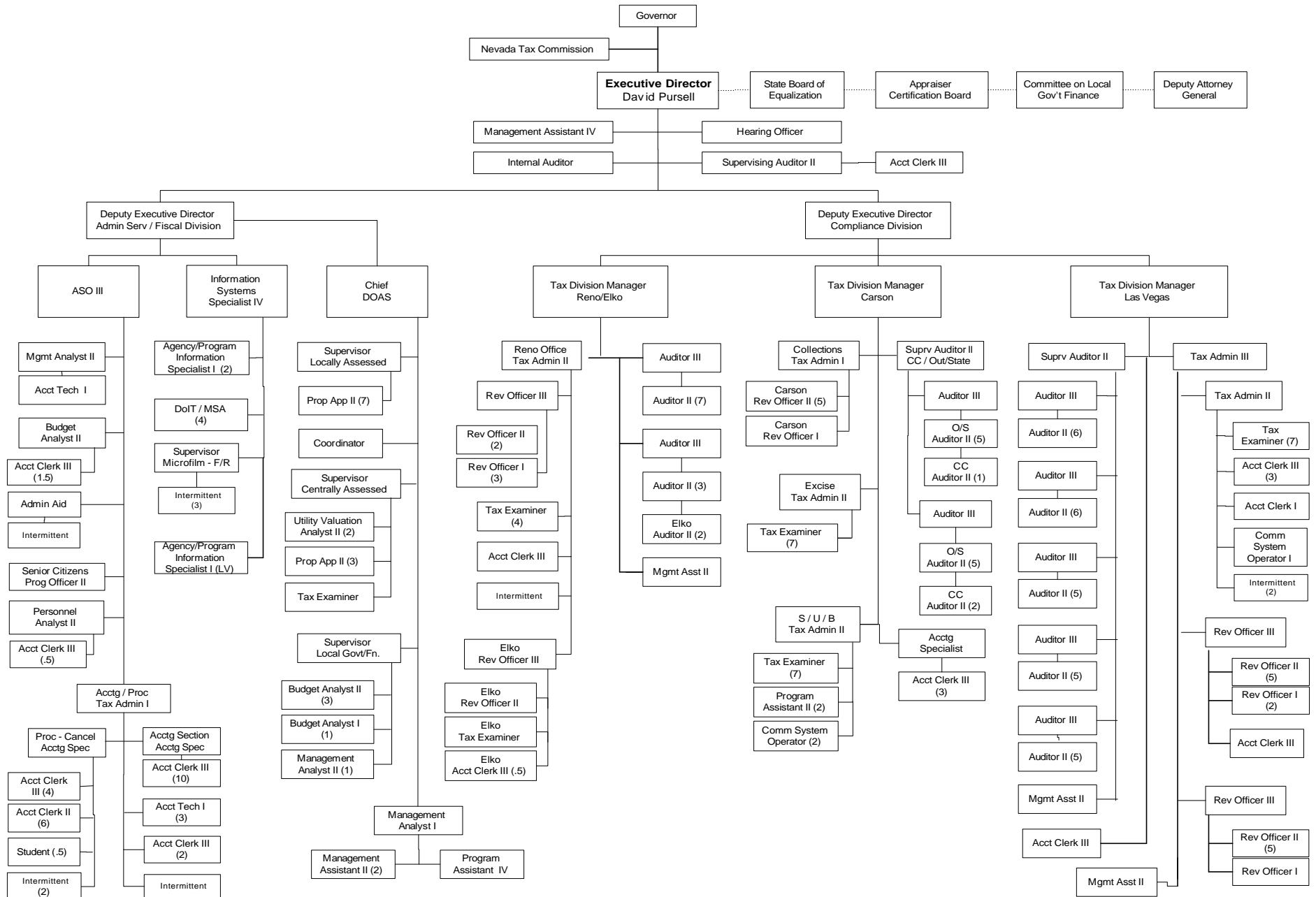
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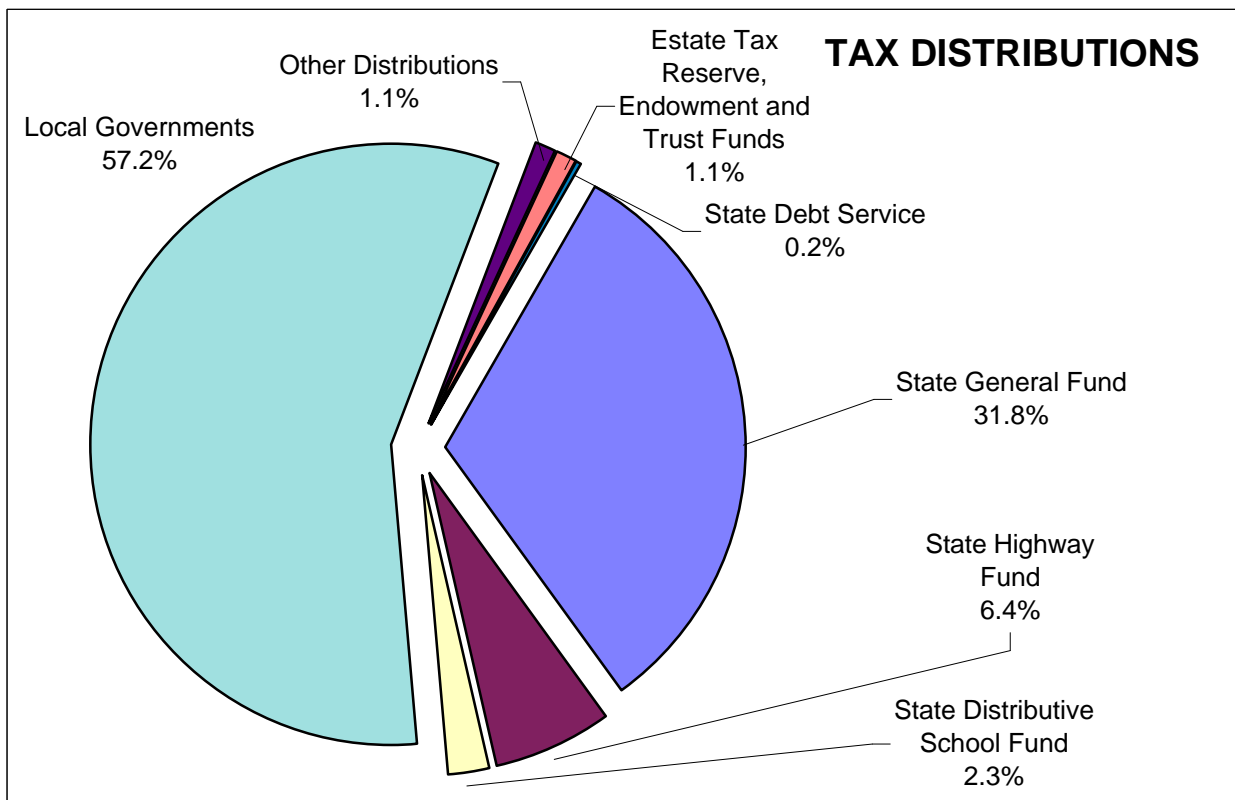
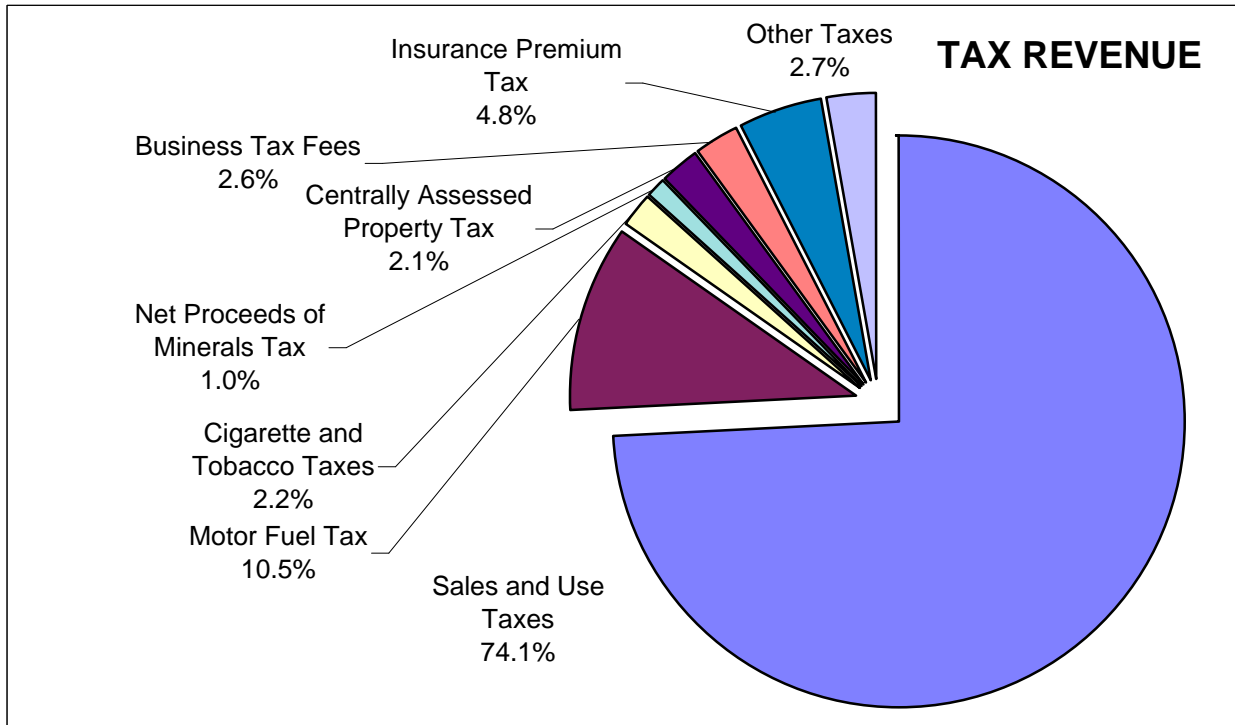
Fax: (775) 688-1303

# Department of Taxation

June 30, 2001



## TOTAL DEPARTMENT TAX REVENUE AND DISTRIBUTION





# DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748, 1975 Statutes, established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering the following laws:

<u>NAME OF LAW</u>	<u>NRS CHAPTER</u>
Local Government Budget Act	354
General Provisions (includes Consolidated Tax)	360
Ad Valorem Property Tax	361, 361A, 361B
Senior Citizens' Property Tax Assistance Act	361
Net Proceeds of Mines	362
Tax on Rental of Transient Lodging	364.125
Business Tax	364A
Motor Vehicle Fuel Taxes	365, 366
Intoxicating Liquor Licenses and Taxes	369
Tobacco Licenses and Taxes	370
State Sales and Use Taxes	372
Tax on Controlled Substances	372A
County Motor Vehicle Fuel Taxes	373
Local School Support Taxes	374
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Open Space Land Tax	376A
City/County Relief Tax	377
Tax for Public Transportation and Promotion of Tourism	377A
Tax for Infrastructure	377B
Residential School Construction Tax	387.332
Tire Tax	444A.090
Short Term Lease Fee	482.313
Special Drug Manufacturers Tax	585.497
Clean Up of Discharged Petroleum	590.7
Insurance Premium Tax	680B

## DEPARTMENT OF TAXATION ADMINISTRATION

David P. Pursell  
Executive Director

Charles Chinnock  
Deputy Executive Director

Dino DiCianno  
Deputy Executive Director

## BOARDS AND COMMISSIONS

**Nevada Tax Commission** members are appointed by the Governor. The Commission is the head of the Department and exercises general supervision and control over its activities. The chief administrative officer of the Department is the Executive Director. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

Governor Kenny C. Guinn, Ex Officio Member

Barbara Smith Campbell, Chairman  
Dean Baker, Member  
Candace E. Evart, Member

George Kelesis, Member  
Joan Lambert, Member

Charles A. Lenzie, Member  
John E. Marvel, Member  
David Turner, Member

The **State Board of Equalization** members are appointed by the Governor. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to October 1.

Vacant, Chairman	Steven Johnson, Member	Vacant, Member
Clay Fitch, Member	Shelli Lowe, Member	

The **Committee on Local Government Finance** is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman	Richard Kester, Member	Douglas O. Thunder, Member
Michael R. Alastuey, Member	John Sherman, Member	Mary Walker, Member
Therral R. Jackson, Member	Philip Stoeckinger, Member	Pat Zamora, Member
Alan Kalt, Member	Terri Thomas, Member	

The **Property Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Dennis Compston, Chairman	Sue Martin, Member	David Adams, Member
Jeff Johnson, Member	John Parra, Member	Vacant, Member

## DEPARTMENT ORGANIZATION AND FUNCTION

The Department of Taxation has four major divisions; the Administrative Services/Fiscal Division, Information Services Division, the Compliance Division, which is subdivided into the Revenue and Audit sections, and the Division of Assessment Standards, which includes the Local Government Finance Section.

**Administrative Services/Fiscal** is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Revenue Accounting/Processing/Cancellations, Personnel and Support Services/Mailroom. This Division also administers the Senior Citizens' Property Tax Assistance Program.

**Information Services** maintains statewide LAN/WAN support, PC development and acquisition and DoIT liaison for mainframe programs.

**Revenue** administers and collects taxes for distribution to the State General Fund, Highway Fund and to the cities and counties. It also prepares refunds for gas taxes not used on highways. This section is responsible for the administration and collection of all sales and use taxes, the business license fee and tax, insurance premium tax, cigarette tax, other tobacco tax, liquor tax, motor fuel and jet fuel taxes, tire tax, lodging tax. Special drug manufacturing tax, estate tax, short-term lease fee and controlled substance tax. Other programs administered that coincide with the sales and use tax program include collecting taxes on vehicles purchased out-of-state for use in Nevada and all aircraft based and licensed in our state. In addition, staff within this section answers questions of taxability, conducts hearings and monitors accounts for compliance with statutes, reporting requirements and general taxpayer education. When the need arises, this section issues tax deficiency notices, approves payment plans, files liens, files withholds, and as a last measure may close an affected business.

**Audit** administers a comprehensive audit program to insure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all sales and use taxes, the business tax, net proceeds of minerals tax, motor fuel and jet fuel tax, cigarette and other tobacco tax, liquor tax, tire tax and special drug manufacturing tax. In addition, staff with this section educates taxpayers in proper reporting and record keeping requirements to assist them with future reporting and preparing a proper audit trail.

**Division of Assessment Standards** is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the net proceeds of minerals tax.

The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters, and reviews entities annual audits and plans for the prevention of the re-occurrence of violations as reported. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used for the purpose of distributing certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno, and a taxpayer assistance office in Elko. For fiscal year 2000-01, the Department's staff consisted of 225.5 positions statewide, with a budget of \$19,560,823 (including \$3,717,387 for the Senior Citizens' Tax Assistance Program).

The audit staff conducted 1,413 sales and use tax audits during Fiscal Year 2000-01. The total net collections from audit billings during this period was \$10,023,184. Net audit collections decreased in FY01 compared to previous years due primarily to the expansion of NRS 360.291, the Taxpayer Bill of Rights, approved by the 1999 Legislature to include: extension of time for the finalization of audit liability; expanded due process rights for audit appeals; etc. Although audits billed in FY01 exceed \$25 million, there is a delay in realized revenue due to these changes. Audits billed may be collected in succeeding fiscal years or may ultimately be reduced through negotiated settlement agreements approved by the Nevada Tax Commission.

The following is a comparison of statistics describing Revenue and Audit sales and use tax activity for the last six fiscal years.

<u>FISCAL YEAR</u>	<u>NUMBER OF AUDITS</u>	<u>NET COLLECTIONS FROM AUDIT BILLINGS</u>		
1995-96	3,104	14,443,935		
1996-97	2,647	23,119,882		
1997-98	2,414	17,722,977		
1998-99	2,429	20,694,464		
1999-00	1,768	20,671,651		
2000-01	1,413	10,023,184		
	<u>GROSS SALES AND USE TAXES</u>	<u>COLLECTIONS AS % OF GROSS TAX</u>	<u>AUDIT COVERAGE</u>	
1995-96	1,541,703,054	0.94%	6.32%	
1996-97	1,696,633,726	1.36%	5.46%	
1997-98	1,771,935,898	1.00%	4.84%	
1998-99	1,973,967,982	1.05%	4.78%	
1999-00	2,144,719,866	0.96%	3.34%	
2000-01	2,259,364,536	0.44%	2.56%	

# Department Financial Statement

APPROPRIATIONS AND EXPENDITURES  
JULY 1, 2000 - JUNE 30, 2001 - REVERSIONS AS OF JUNE 30, 2001

FUNDING/APPROPRIATIONS	WORK PROGRAM FUNDS	RECEIPTS / EXPENDITURES	RECEIPTS LESS WORK PROGRAM
Balance Forward from Prior Year	\$ 400,000	\$ 400,000.00	\$ -
General Fund Appropriations	13,057,151	13,057,151.00	-
Highway Fund Appropriation	885,924	885,924.00	-
County Option Gas Tax Administration	401,709	401,496.06	212.94
Motor Fuel Administration	268,538	268,538.00	-
Audit Fees	54,507	28,245.63	26,261.37
Cigarette Tax Administration	423,535	423,535.00	-
Estate Tax Administration	127,005	127,005.00	-
Environmental Protection Transfer	99,720	106,707.58	(6,987.58)
Justice Court/Township Fees	73,761	94,917.99	(21,156.99)
Returned Check Charge	19,542	19,637.71	(95.71)
Federal Grant	19,677	6,937.00	12,740.00
Miscellaneous Revenue	12,367	5,373.13	6,993.87
<b>Total Available Funds</b>	<b>\$ 15,843,436</b>	<b>\$ 15,825,468.10</b>	<b>\$ 17,967.90</b>
<b>EXPENDITURES</b>			
Salaries	\$ 11,233,428	\$ 10,702,025.77	\$ 531,402.23
Out-of-state Travel	15,196	14,269.85	926.15
In-state Travel	180,530	155,785.73	24,744.27
Operating	1,417,587	1,363,596.78	53,990.22
Equipment	-	-	-
Out-of-state Audit	80,158	58,067.74	22,090.26
Demographer	158,359	158,359.00	-
Cigarette Stamps	114,485	114,261.30	223.70
Information Services	2,111,439	1,543,886.69	567,552.31
Training	19,981	14,539.67	5,441.33
State Cost Recovery Plan	2,466	2,466.00	-
Attorney General Cost Allocation	90,130	90,130.00	-
Reserve	400,000	-	400,000.00
Federal Grant - Fuel Tax	19,677	6,937.41	12,739.59
Reserve for Reversion	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,843,436</b>	<b>\$ 14,224,325.94</b>	<b>\$ 1,619,110.06</b>
Reversion June 30, 2001		1,601,142.16	
Difference Work Program less Receipts		17,967.90	
<b>Available Funds Accounted for</b>	<b>\$ 15,843,436</b>	<b>\$ 15,843,436.00</b>	
<b>REVERSIONS</b>			
To General Fund		\$ 1,559,322.54	
To Highway Fund		41,819.62	
Total Reversion		<b>\$ 1,601,142.16</b>	

## COMPONENTS OF SALES AND USE TAX RATES

<u>NRS</u> <u>CHAPTER</u>	<u>TAX RATE</u>	<u>TAX DESCRIPTION</u>	<u>DISTRIBUTION</u>
<b>Minimum Statewide Tax Rate</b>			
372	2.00%	Sales Tax	To the General Fund.
374	2.25%	Local School Support Tax	<u>In-State Business Returns</u> : Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns</u> : Tax distributed to the State Distributive School Fund.
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns</u> : Tax distributed to the county where the sale was made. <u>Out-of-State Business Returns</u> : Tax distributed to counties based on a population formula.
377	1.75%	Supplemental City-County Relief Tax	Tax distributed to all local governments according to statutory formula.
	6.50%	Minimum Statewide Tax Rate	
<b>Option Tax</b>			
Note: The following additional taxes are distributed to the county where the sale was made.			
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less (voter approval).	Imposed by Storey County.
377A	0.50%	Public Mass Transportation & Construction of Roads (voter approval).	.25% Imposed by Carson City, Churchill County, Clark County, Nye County, Washoe County and White Pine County.
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more (voter approval).	Imposed by Clark County.
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000 (county commission approval).	Imposed by Clark County, Lincoln County and Storey County.
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000 (county commission approval).	Imposed by Washoe County.
374A	0.125%	Extraordinary maintenance, repair or improvement of school facility	Imposed by White Pine County.
<b>Special Act</b>			
	0.25%	Local Government Tax Act - Washoe & Churchill counties (county commission approval)	Intracounty distributions to local governments according to a statutory formula. Imposed by Churchill County and Washoe County.

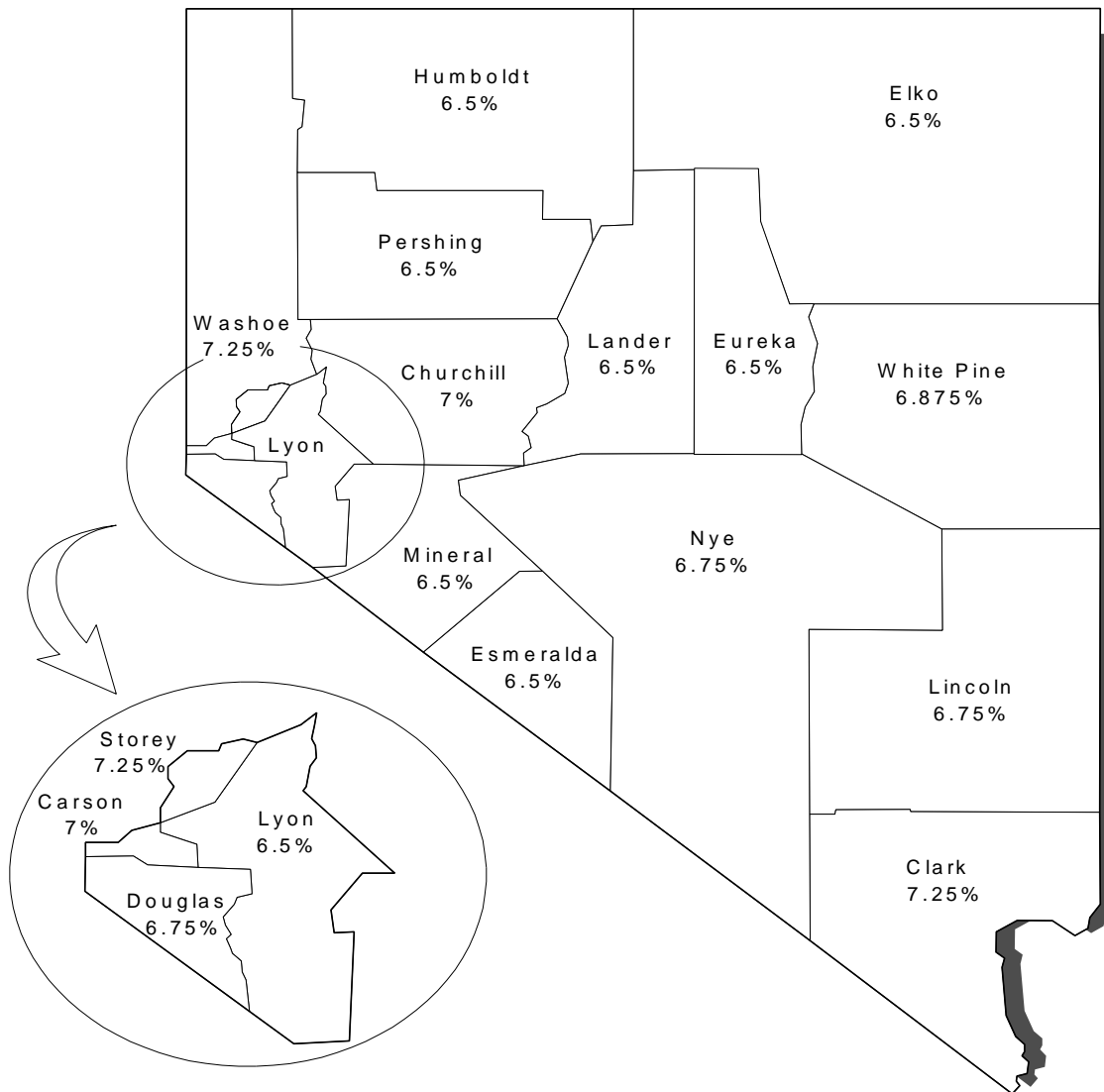
Components of Sales and Use Tax Rates (continued)

0.25%	Tricounty Railway Commission - Carson City, Lyon & Storey counties (voter approval)	Imposed by Storey County.
0.125%	Washoe Railroad Grade Project (county commission approval)	Imposed by Washoe County.

**Miscellaneous Amendments**

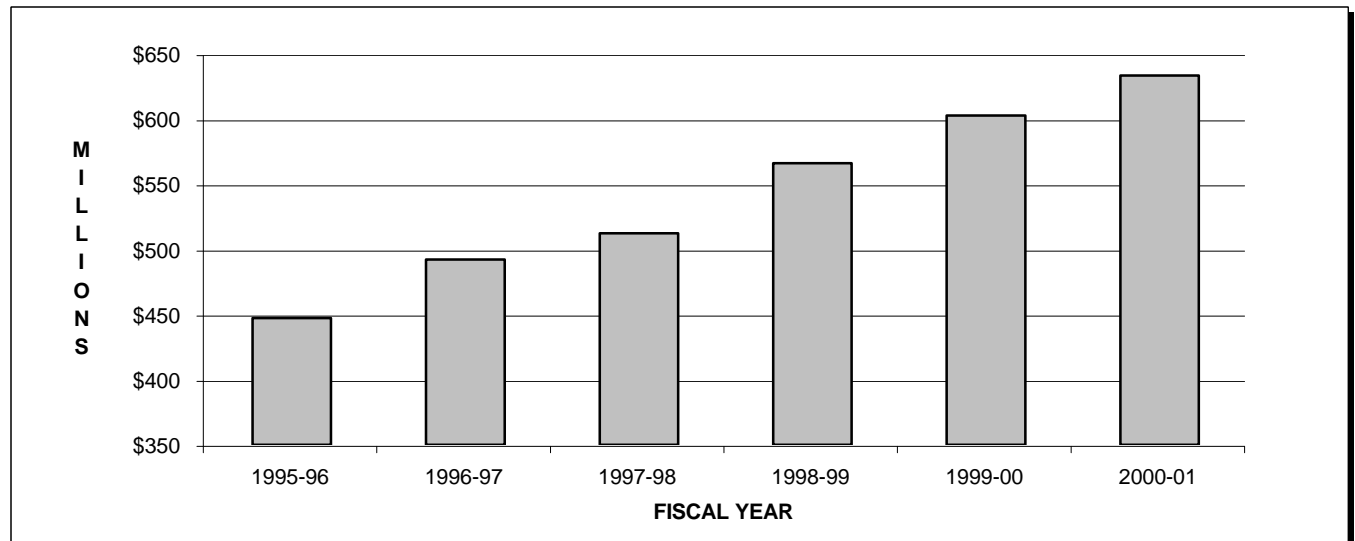
0.25%	Carson City Open Space Tax - Amendment to Carson City Charter.	Imposed by Carson City.
0.25%	Douglas County Sales Tax Ordinance of 1999 (voter and legislative approval)	Imposed by Douglas County.

*C O U N T Y   M A P   O F   N E V A D A*



**All rates effective January 1, 2001**

## SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 447,382,096	\$ 11,035	\$ 447,393,131	3.57%
1996-97	492,319,605	11,909	492,331,514	10.04%
1997-98	512,505,095	12,128	512,517,223	4.10%
1998-99	566,104,238	11,880	566,116,118	10.46%
1999-00	602,861,581	12,232	602,873,813	6.49%
2000-01	633,561,837	12,356	633,574,193	5.09%

### LEGAL CITATION

Chapter 372 Nevada Revised Statutes.

### RATE

2 percent on all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1955 session of State Legislature. Approved by referendum in 1956.

#### RATE

2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

#### REMOVAL OF SALES TAX FROM FOOD

On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

#### DISTRIBUTION

State General Fund since inception.

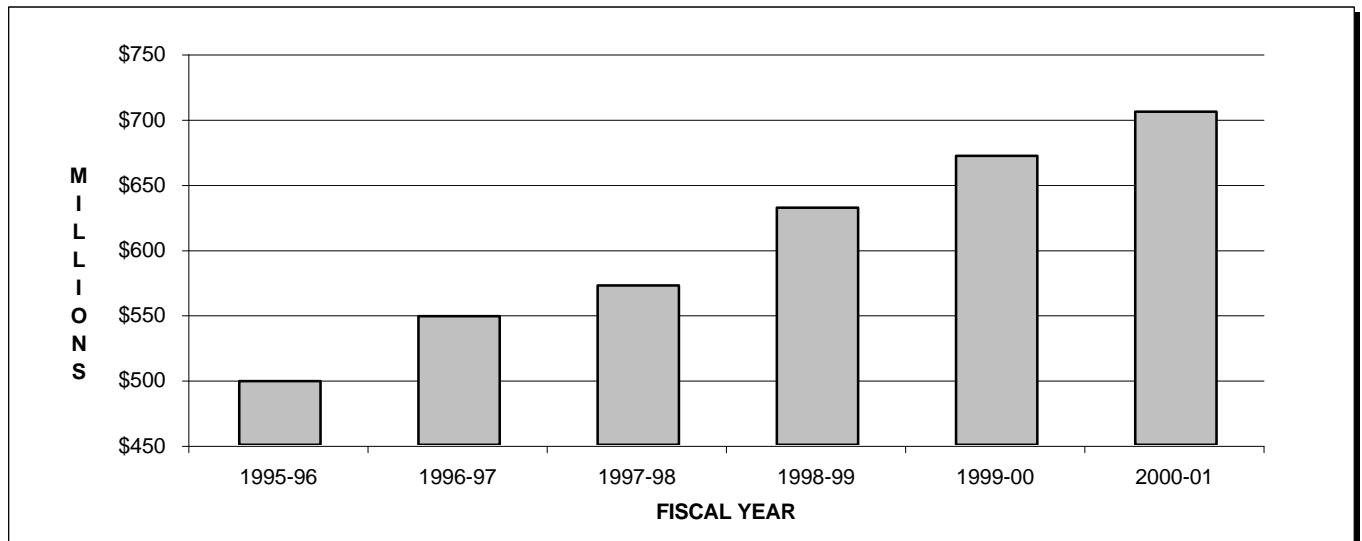
Sales and Use Tax Revenue (continued)

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY  
FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 16,790,398	2.65%
Churchill	4,412,251	0.70%
Clark	455,115,605	71.83%
Douglas	11,238,369	1.77%
Elko	15,615,826	2.46%
Esmeralda	114,150	0.02%
Eureka	2,834,097	0.45%
Humboldt	6,210,474	0.98%
Lander	1,412,552	0.22%
Lincoln	429,982	0.07%
Lyon	5,047,285	0.80%
Mineral	642,762	0.10%
Nye	5,864,277	0.93%
Pershing	1,216,944	0.19%
Storey	1,163,706	0.18%
Washoe	104,155,979	16.44%
White Pine	1,308,548	0.21%
Out of State	986	0.00%
<b>TOTAL</b>	<b>\$ 633,574,193</b>	<b>100.00%</b>



# LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 498,687,656	\$ 11,035	\$ 498,698,691	3.53%
1996-97	548,491,143	11,909	548,503,052	9.99%
1997-98	572,083,101	12,128	572,095,229	4.30%
1998-99	631,853,015	11,880	631,864,895	10.45%
1999-00	671,559,112	12,232	671,571,344	6.28%
2000-01	705,340,321	12,355	705,352,676	5.03%

## LEGAL CITATION

Chapter 374 Nevada Revised Statutes.

## RATE

2.25 percent on all taxable sales and taxable items of use.

## CURRENT DISTRIBUTION OF REVENUE

99.25 percent of in-state collections returned to county of origin for distribution to school districts; .75 percent to State General Fund.  
99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

## HISTORY

## ORIGINALLY ENACTED

1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967. Amended 1981 session of State Legislature, effective May 1, 1981. Amended 1991 session of State Legislature, effective October 1, 1991.

## RATE

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

Local School Support Tax Revenue (continued)

## DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

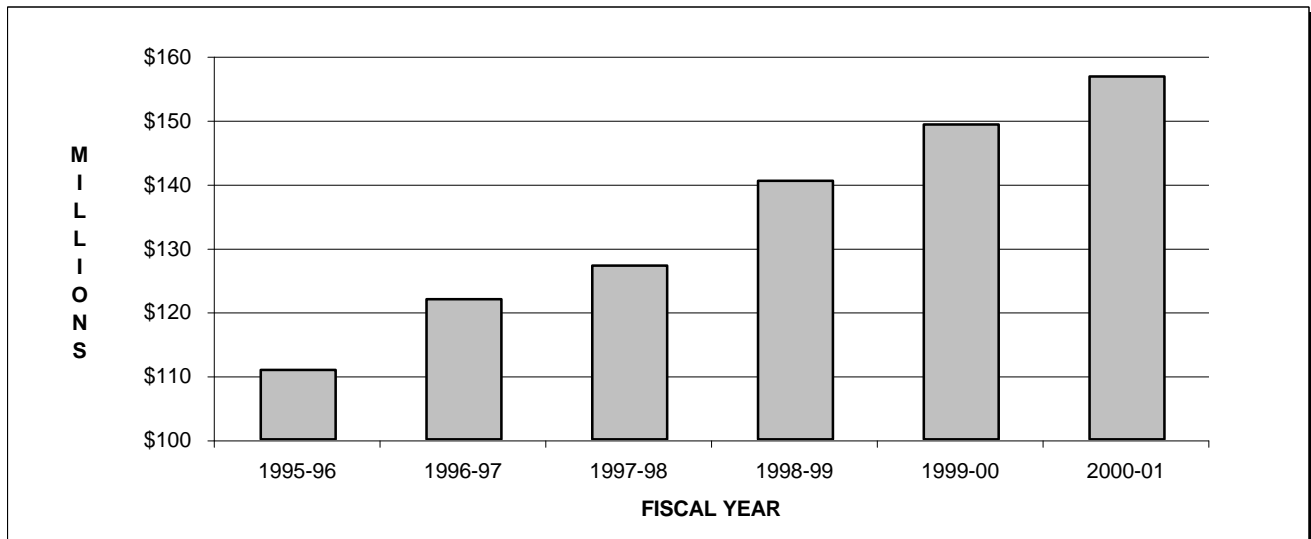
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

### LOCAL SCHOOL SUPPORT TAX DISTRIBUTION FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 19,017,248	2.70%
Churchill	5,625,754	0.80%
Clark	454,599,701	64.45%
Douglas	11,039,632	1.57%
Elko	15,254,594	2.16%
Esmeralda	63,880	0.01%
Eureka	160,082	0.02%
Humboldt	6,182,572	0.88%
Lander	1,012,852	0.14%
Lincoln	267,275	0.04%
Lyon	3,892,178	0.55%
Mineral	490,909	0.07%
Nye	4,640,072	0.66%
Pershing	584,009	0.08%
Storey	848,718	0.12%
Washoe	110,894,639	15.72%
White Pine	1,407,304	0.20%
<b>Total County School District Distribution</b>	<b>\$ 635,981,419</b>	<b>90.17%</b>
State Distributive School Fund	64,081,112	9.08%
State General Fund	5,290,145	0.75%
<b>TOTAL</b>	<b>\$ 705,352,676</b>	<b>100.00%</b>

## BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 110,848,285	\$ 11,035	\$ 110,859,320	3.50%
1996-97	121,902,820	11,909	121,914,729	9.97%
1997-98	127,138,672	12,128	127,150,799	4.29%
1998-99	140,412,633	11,880	140,424,513	10.44%
1999-00	149,237,475	12,232	149,249,707	6.28%
2000-01	156,753,973	12,355	156,766,328	5.04%

### LEGAL CITATION

Chapter 377 Nevada Revised Statutes.

### RATE

1/2 of 1 percent of all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

99.25 percent of in-state collections returned to county of origin for distribution to eligible local governments through the Consolidated Tax Program; .75 percent to State General Fund; 99.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; .75 percent to State General Fund.

### HISTORY

### ORIGINALLY ENACTED

1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county of origin; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

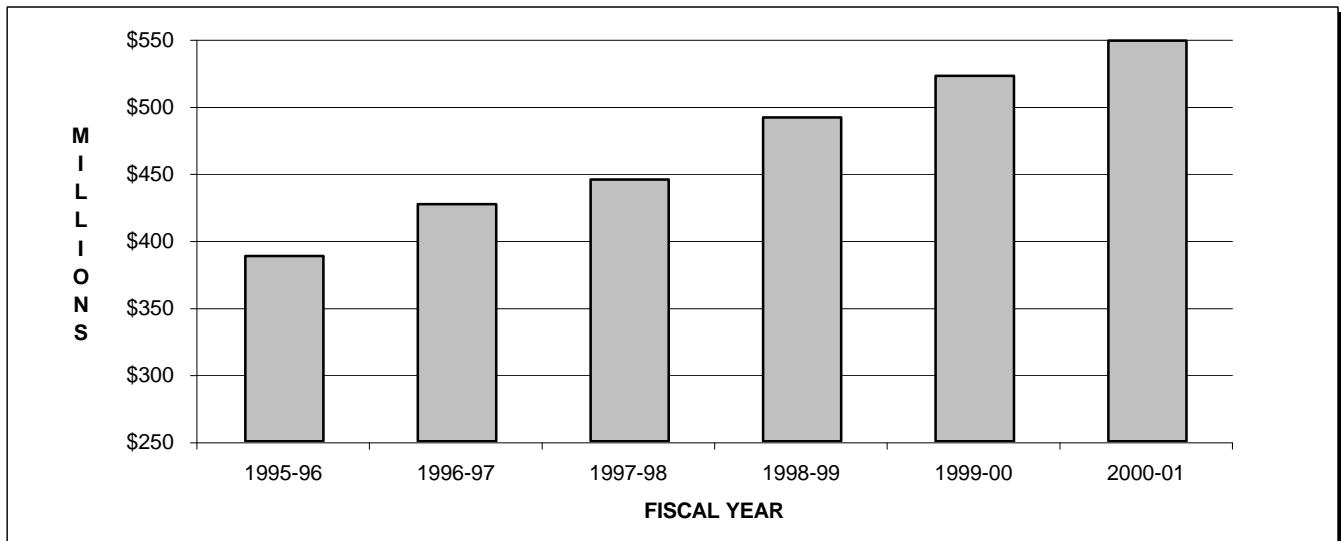
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 4,191,114	2.67%
Churchill	1,149,677	0.73%
Clark	111,600,264	71.19%
Douglas	2,802,593	1.79%
Elko	3,426,751	2.19%
Esmeralda	32,393	0.02%
Eureka	604,085	0.39%
Humboldt	1,494,287	0.95%
Lander	325,021	0.21%
Lincoln	123,239	0.08%
Lyon	1,361,723	0.87%
Mineral	197,707	0.13%
Nye	1,570,094	1.00%
Pershing	276,264	0.18%
Storey	274,783	0.18%
Washoe	25,794,849	16.45%
White Pine	365,735	0.23%
Total County Transfers	\$ 155,590,580	99.25%
State General Fund	1,175,747	0.75%
<b>Total</b>	<b>\$ 156,766,328</b>	<b>100.00%</b>

## SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 387,970,588	3.50%
1996-97	426,660,323	9.97%
1997-98	444,986,569	4.30%
1998-99	491,444,647	10.44%
1999-00	522,331,636	6.28%
2000-01	548,639,255	5.04%

### LEGAL CITATION

Chapter 377, Nevada Revised Statutes.  
Chapter 354, Nevada Revised Statutes.

### RATE

1.75 percent of all taxable sales and taxable items of use.

### CURRENT DISTRIBUTION OF REVENUE

99.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; .75 percent to State General Fund.

### HISTORY

#### ORIGINALLY ENACTED

1981 session of State Legislature; effective May 1, 1981.

#### AMENDMENTS

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

## Supplemental City/County Relief Tax Revenue (continued)

### AMENDMENTS (continued)

1985	Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year.
1987	Eliminated redevelopment districts from the distribution of supplemental city/county relief tax.
1989	Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County.
1991	Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss.
1993	The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994.
1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER  
TO CONSOLIDATED TAX  
FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 14,261,507	2.60%
Churchill	3,625,670	0.66%
Clark	383,217,938	69.85%
Douglas	11,398,116	2.08%
Elko	11,458,171	2.09%
Esmeralda	843,072	0.15%
Eureka	2,222,753	0.41%
Humboldt	5,096,746	0.93%
Lander	2,418,072	0.44%
Lincoln	1,111,536	0.20%
Lyon	7,422,300	1.35%
Mineral	1,686,360	0.31%
Nye	6,116,616	1.11%
Pershing	1,762,464	0.32%
Storey	1,290,720	0.24%
Washoe	87,989,209	16.04%
White Pine	2,615,712	0.48%
Total County Transfers	\$ 544,536,961	99.25%
State General Fund	4,114,794	0.75%
Less: Emergency Fund	12,500	0.00%
<b>TOTAL</b>	<b>\$ 548,639,255</b>	<b>100.00%</b>

**EMERGENCY FUND**

Fund Balance	\$	-
Revenue Transferred for Distribution		
Interest and/or loan payments transferred for distribution to Local Governments	\$	12,500
Balance due on outstanding loans	\$	-

Effective May 24, 1999; fund balance transferred to Severe Financial Emergency Fund pursuant to Assembly Bill 606 (1999).

**SEVERE FINANCIAL EMERGENCY FUND**

Fund Balance	\$	567,392
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LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993  
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS  
FISCAL YEAR 2000-01

**COLLECTIONS**

**CHURCHILL COUNTY**

Sales and Use Tax	\$	545,634
Motor Vehicle Privilege Tax		423,675
Real Property Transfer Tax		12,984
Property Tax		90,497
Interest		3,759
<b>TOTAL</b>	<b>\$</b>	<b>1,076,549</b>

**WASHOE COUNTY**

Sales and Use Tax	\$	12,748,161
Motor Vehicle Privilege Tax		7,004,762
Gaming License Fee		673,838
Real Property Transfer Tax		627,508
Property Tax		2,445,056
Interest		87,030
<b>TOTAL</b>	<b>\$</b>	<b>23,586,355</b>

**DISTRIBUTIONS**

**CHURCHILL COUNTY**

Fallon	\$	822,097
Other		194,543
		59,909
<b>TOTAL</b>	<b>\$</b>	<b>1,076,549</b>

**WASHOE COUNTY**

Reno	\$	15,678,492
Sparks		3,853,944
Other		1,756,233
		2,297,686
<b>TOTAL</b>	<b>\$</b>	<b>23,586,355</b>

**DELINQUENT TAX COLLECTIONS**

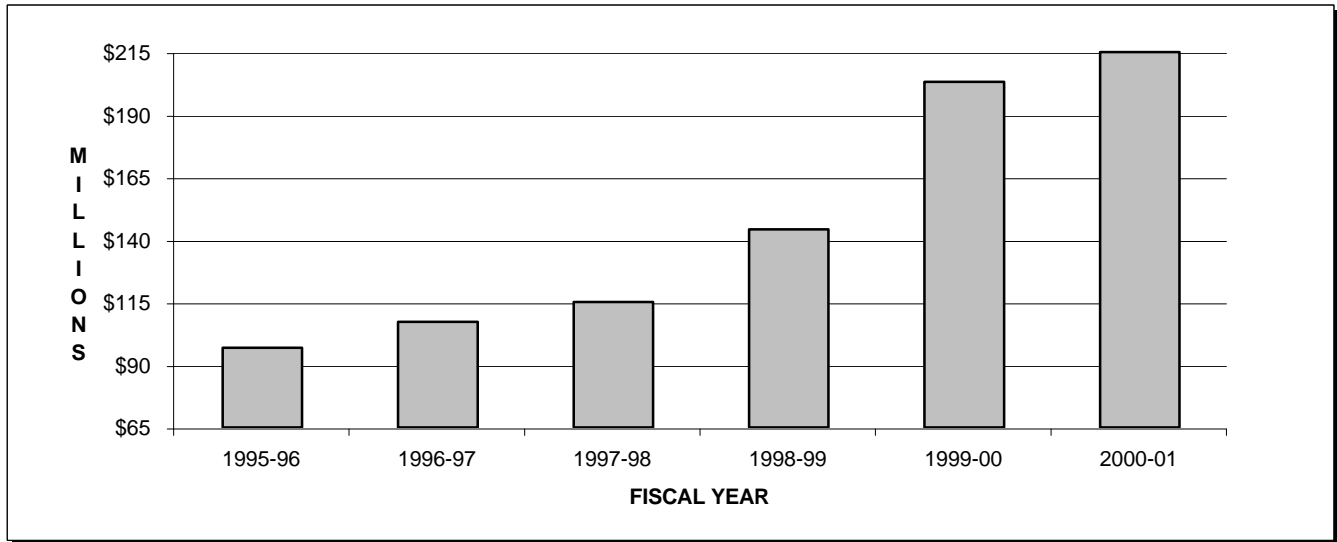
ESMERALDA COUNTY	\$	0.75
MINERAL COUNTY		0.30
NYE COUNTY		438.96
<b>TOTAL</b>	<b>\$</b>	<b>440.01</b>

**DELINQUENT TAX DISTRIBUTIONS**

ESMERALDA COUNTY	\$	0.75
MINERAL COUNTY		0.30
NYE COUNTY		438.96
<b>TOTAL</b>	<b>\$</b>	<b>440.01</b>



## LOCAL OPTION SALES AND USE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 96,781,324	3.50%
1996-97	107,224,107	10.79%
1997-98	115,186,079	7.43%
1998-99	144,117,808	25.12%
1999-00	203,093,167	40.92%
2000-01	215,032,084	5.88%

### LEGAL CITATION

Chapter 377A, Nevada Revised Statutes.  
Chapter 543, Nevada Revised Statutes.

### RATE

.125 or .25 percent of all taxable sales and taxable items of use in a county.

### CURRENT DISTRIBUTION OF REVENUE

Per NRS 377A.020: The board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to .25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 99.25 percent of collection returned to county of origin; .75 percent to State General Fund. Special Acts of legislature have provided for certain counties to impose additional option taxes for specific local purposes.

### HISTORY

### ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

### AMENDMENTS

1985

Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.

Local Option Sales and Use Tax (continued)

AMENDMENTS (continued)

1989	Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
1991	Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional $\frac{1}{4}$ of 1 percent sales and use tax.
1993	Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance $\frac{1}{4}$ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.
1995	Allowed the Tri-County Railway Commission to impose $\frac{1}{4}$ of 1 percent sales and use tax in a county upon approval of the voters.
1997	Ratified Carson City voter approval imposition of $\frac{1}{4}$ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
1999	Added Chapter 374A, $\frac{1}{8}$ of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.

Local Option Sales and Use Tax (continued)

LOCAL OPTION SALES AND USE TAXES DISTRIBUTION  
FISCAL YEAR 2000-01

COUNTY	PROVISIONS	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
<b>Option Tax</b>				
Carson City	377A	Public Roads	1/1/1987	\$ 2,025,936
Churchill	377A	Public Roads	11/1/1986	545,634
Clark	377A	Regional Transportation	7/1/1991	55,852,137
Clark	377B	So NV Water Authority	4/1/1999	55,585,901
Clark	543	Flood Control	3/1/1987	55,856,970
Lincoln	377B	School / Public Utilities	1/1/2001	24,789
Nye	377A	Public Roads	5/1/1986	741,680
Storey	377A	Tourism	8/1/1985	146,611
Storey	377B	School / Public Utilities	1/1/2001	76,829
Washoe	377A	Regional Transportation	11/1/1982	12,749,461
Washoe	377B	Flood/Public Safety	4/1/1999	6,350,908
White Pine	374A	School Cap Improvement	4/1/2000	79,090
White Pine	377A	Public Roads	11/1/1986	161,594
<b>Special Acts</b>				
Churchill	491	Local Government Tax Act	10/1/1991	545,634
Esmeralda	475	Local Government Tax Act	10/1/1993	1
Mineral	475	Local Government Tax Act	10/1/1993	0
Nye	475	Local Government Tax Act	10/1/1993	433
Storey	566	Tricounty Railway Commission	1/1/1996	146,540
Washoe	506	Railroad Grade Project	4/1/1999	6,350,908
Washoe	491	Local Government Tax Act	10/1/1991	12,748,161
<b>Miscellaneous Amendments</b>				
Carson City		Open Space	7/1/1997	2,020,472
Douglas		Misc Facilities & Services	7/1/1999	1,409,656
Total to Counties				\$ 213,419,343
State General Fund				1,612,741
<b>TOTAL</b>				<u><u>\$ 215,032,084</u></u>

# TAXABLE SALES COMPARISON

## Taxable Sales Comparison by County

County	Fiscal Year 1999-00		Fiscal Year 2000-01	% Change
Carson City	\$	752,602,169	\$ 824,013,228	9.5%
Churchill		223,937,059	216,392,014	-3.4%
Clark		21,244,373,392	22,629,121,764	6.5%
Douglas		525,285,689	573,496,917	9.2%
Elko		784,830,401	773,157,429	-1.5%
Esmeralda		9,400,653	5,705,123	-39.3%
Eureka		181,445,088	142,183,843	-21.6%
Humboldt		330,731,176	307,040,994	-7.2%
Lander		87,148,291	71,903,316	-17.5%
Lincoln		25,246,111	22,086,259	-12.5%
Lyon		212,982,311	254,695,105	19.6%
Mineral		40,712,054	32,620,883	-19.9%
Nye		278,716,775	296,517,233	6.4%
Pershing		47,380,125	61,174,959	29.1%
Storey		37,418,500	57,914,704	54.8%
Washoe		4,957,234,787	5,194,146,044	4.8%
White Pine		76,072,416	64,994,022	-14.6%
Out of State		-	-	0.0%
STATE TOTAL	\$	29,815,516,997	\$ 31,527,163,837	5.7%

# Taxable Sales Comparison by Business Type

Business Code and Type	Fiscal Year 1999-00	Fiscal Year 2000-01	% Change
01 Agricultural Production-Crops	\$ 3,311,304	\$ 3,827,820	15.6%
02 Agricultural Production-Livestock	2,714,769	2,956,792	8.9%
07 Agricultural Services	32,299,941	33,749,379	4.5%
08 Forestry	361,654	284,149	-21.4%
09 Fishing, Hunting, and Trapping	-	1,369	100.0%
10 Metal Mining	153,731,599	123,578,242	-19.6%
12 Coal Mining	-	-	0.0%
13 Oil and Gas Extraction	4,125,258	5,901,919	43.1%
14 Mining and Quarrying of Nonmetallic Minerals	6,058,964	7,086,405	17.0%
15 Building Construction-General Contractors	187,949,464	169,941,723	-9.6%
16 Heavy Construction other than Bldg. Construction	112,213,593	130,752,362	16.5%
17 Construction-Special Trade Contractors	759,081,651	709,446,423	-6.5%
20 Food and Kindred Products	20,632,107	24,952,813	20.9%
21 Tobacco Products	1,181,231	1,475,072	24.9%
22 Textile Mill Products	11,644,167	12,085,774	3.8%
23 Apparel and Other Finished Products	2,348,221	2,273,731	-3.2%
24 Lumber and Wood Products, Except Furniture	39,897,869	39,388,441	-1.3%
25 Furniture and Fixtures	31,390,540	29,598,753	-5.7%
26 Paper and Allied Products	6,072,827	4,173,618	-31.3%
27 Printing, Publishing, and Allied Industries	48,957,385	86,513,777	76.7%
28 Chemicals and Allied Products	73,132,987	81,882,582	12.0%
29 Petroleum Refining and Related Industries	32,558,711	35,160,791	8.0%
30 Rubber and Misc Plastics Products	9,408,683	12,524,516	33.1%
31 Leather and Leather Products	374,030	411,056	9.9%
32 Stone, Clay, Glass, and Concrete Products	131,500,796	123,593,354	-6.0%
33 Primary Metal Industries	17,215,021	11,137,974	-35.3%
34 Fabricated Metal Products	71,460,072	48,264,970	-32.5%
35 Industrial and Commercial Machinery	350,761,983	438,996,417	25.2%
36 Electronic and Other Electrical Equipment	148,360,835	155,528,395	4.8%
37 Transportation Equipment	18,046,811	16,540,682	-8.3%
38 Measuring, Analyzing and Controlling Instruments	25,987,684	28,693,303	10.4%
39 Misc. Manufacturing Industries	126,755,489	129,565,264	2.2%
40 Railroad Transportation	5,573,309	9,788,699	75.6%
41 Local and Suburban Transit	6,934,869	5,540,061	-20.1%
42 Motor Freight Transportation and Warehousing	16,504,571	16,213,980	-1.8%
43 United States Postal Service	34,298	4,038	-88.2%
44 Water Transportation	2,406,809	2,524,733	4.9%
45 Transportation By Air	17,797,827	18,869,988	6.0%
46 Pipelines, Except Natural Gas	352,616	223,490	-36.6%
47 Transportation Services	15,574,987	18,883,470	21.2%
48 Communications	237,839,905	244,565,208	2.8%
49 Electric, Gas, and Sanitary Services	168,584,357	195,966,886	16.2%
50 Wholesale Trade-Durable Goods	1,904,861,341	1,837,558,703	-3.5%
51 Wholesale Trade-Nondurable Goods	266,110,175	337,215,513	26.7%
52 Bldg. Materials, Hardware, Garden, Mobile Homes	1,973,841,318	2,044,530,165	3.6%
53 General Merchandise Stores	2,618,932,277	2,833,352,048	8.2%
54 Food Stores	1,280,132,740	1,331,160,918	4.0%
55 Automotive Dealers and Gasoline	4,056,743,297	4,323,525,631	6.6%

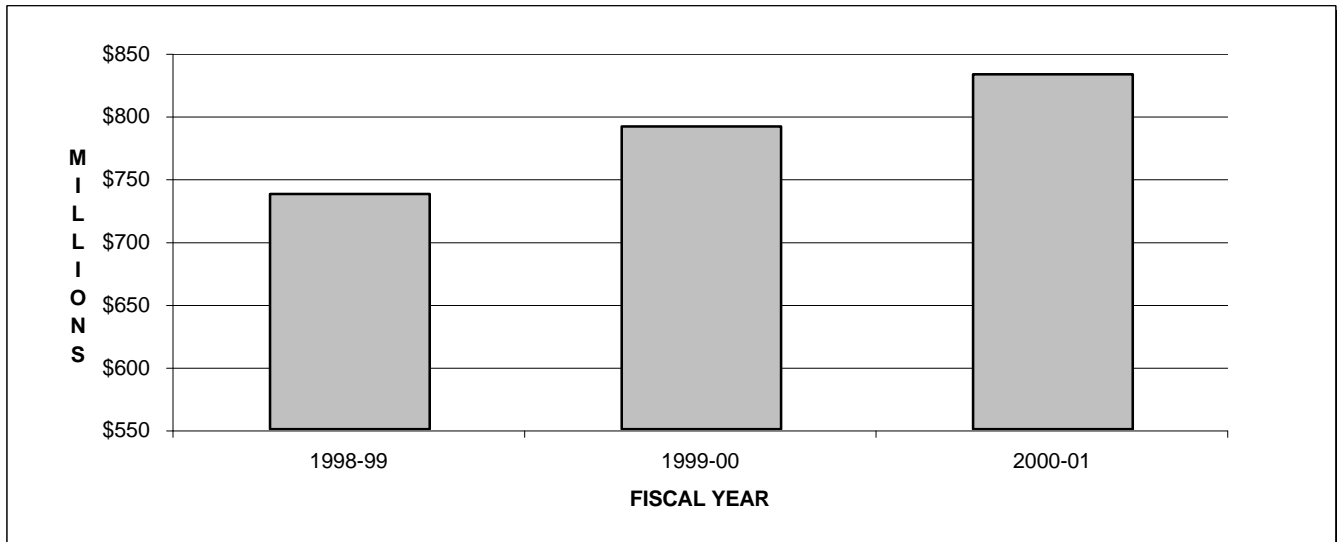
## Taxable Sales Comparison by Business Type (continued)

Business Code and Type	Fiscal Year 1999-00	Fiscal Year 2000-01	% Change
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56	Apparel and Accessory Stores	\$	1,182,142,569	\$	1,276,651,687	8.0%
57	Home Furniture, Furnishings and Equipment		1,642,445,462		1,742,654,500	6.1%
58	Eating and Drinking Places		5,342,644,424		5,801,746,480	8.6%
59	Miscellaneous Retail		3,303,645,975		3,416,877,232	3.4%
60	Depository Institutions		21,742,528		18,294,480	-15.9%
61	Nondepository Credit Institutions		218,677,040		248,180,850	13.5%
62	Security and Commodity Brokers		1,731,644		1,794,082	3.6%
63	Insurance Carriers		1,078,451		1,479,025	37.1%
64	Insurance Agents, Brokers, and Service		1,246,576		1,323,104	6.1%
65	Real Estate		31,743,201		42,131,935	32.7%
67	Holding and Other Investment Offices		2,934,707		4,544,407	54.9%
70	Hotels, Rooming Houses, Camps, and Lodging		105,722,288		114,876,513	8.7%
72	Personal Services		107,409,549		103,400,503	-3.7%
73	Business Services		1,155,473,494		1,242,595,769	7.5%
75	Automotive Repair, Services, and Parking		882,170,894		898,877,177	1.9%
76	Miscellaneous Repair Services		131,511,573		134,731,255	2.4%
78	Motion Pictures		64,370,456		56,888,094	-11.6%
79	Amusement and Recreation Services		471,702,333		543,129,557	15.1%
80	Health Services		61,717,032		67,021,492	8.6%
81	Legal Services		3,167,822		3,283,388	3.6%
82	Educational Services		2,955,522		3,565,492	20.6%
83	Social Services		632,963		723,829	14.4%
84	Museums and Art Galleries		741,803		687,982	-7.3%
86	Membership Organizations		4,278,974		5,112,676	19.5%
87	Engineering, Accounting, Research and Mgt.		22,304,144		30,721,479	37.7%
88	Private Households		1,820		5,332	193.0%
89	Miscellaneous Services		10,851,623		6,040,280	-44.3%
91	Executive, Legislative and General Govt.		421,437		371,109	100.0%
92	Justice, Public Order, and Safety		5,861		-	-100.0%
93	Public Finance, Taxation, and Monetary Policy		-		-	0.0%
94	Administration of Human Resource Programs		322,368		98,161	-69.6%
95	Administration of Environmental Quality		26,744		140,634	425.9%
96	Administration of Economic Programs		36,078		43,820	100.0%
97	National Security and International Affairs		277		405	46.2%
99	Nonclassifiable Establishments		37,899,023		68,959,711	82.0%
STATE TOTAL						
		\$	29,815,516,997	\$	31,527,163,837	5.7%

The above comparisons for Fiscal Year 1999-00 and Fiscal Year 2000-01 on taxable sales are based on figures provided on sales and use tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

## CONSOLIDATED TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1998-99	\$ 737,463,793	N/A
1999-00	791,066,429	7.27%
2000-01	832,780,552	5.27%

### LEGAL CITATION

Chapter 360, Nevada Revised Statutes.

### CURRENT DISTRIBUTION OF REVENUE

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Motor Vehicle Privilege Tax (MVPT) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

### HISTORY

### ORIGINALLY ENACTED

1997 session of State Legislature created the Local Government Tax Distribution Fund.

CONSOLIDATED TAX  
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY  
FISCAL YEAR 2000-01

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	MVPT	TOTAL
CARSON CITY	\$ 4,191,114.06	\$ 14,261,507.02	\$ 456,375.15	\$ 64,428.53	\$ 300,379.75	\$ 2,090,682.59	\$ 21,364,487.10
CHURCHILL	1,149,676.75	3,625,669.65	219,514.54	30,989.86	68,212.40	945,295.39	6,039,358.59
CLARK	111,600,264.35	383,217,937.99	11,652,570.18	1,645,046.32	15,107,819.50	63,154,077.03	586,377,715.37
DOUGLAS	2,802,592.99	11,398,116.00	369,384.58	52,147.70	679,845.65	1,891,238.33	17,193,325.25
ELKO	3,426,751.16	11,458,171.01	439,029.05	61,979.74	130,040.05	2,160,964.28	17,676,935.29
ESMERALDA	32,392.65	843,072.00	13,183.01	1,861.09	1,052.02	95,076.51	986,637.28
EUREKA	604,085.06	2,222,752.69	16,738.96	2,363.11	7,114.93	162,585.88	3,015,640.63
HUMBOLDT	1,494,287.04	5,096,745.97	156,895.22	22,149.62	43,119.85	868,183.28	7,681,380.98
LANDER	325,021.47	2,418,072.00	60,797.97	8,583.12	9,224.05	392,033.03	3,213,731.64
LINCOLN	123,238.75	1,111,536.00	36,860.41	5,203.75	11,765.80	272,826.79	1,561,431.50
LYON	1,361,723.09	7,422,300.00	296,184.17	41,813.66	216,962.90	1,373,777.04	10,712,760.86
MINERAL	197,707.45	1,686,360.00	55,941.08	7,897.46	3,763.93	249,384.18	2,201,054.10
NYE	1,570,094.48	6,116,616.00	290,980.35	41,079.02	207,420.65	1,688,430.50	9,914,621.00
PERSHING	276,264.13	1,762,464.00	64,700.83	9,134.11	11,817.53	307,421.82	2,431,802.42
STOREY	274,782.69	1,290,720.00	32,437.15	4,579.29	38,332.72	204,556.69	1,845,408.54
WASHOE	25,794,848.99	87,989,208.70	2,807,201.42	396,305.37	3,451,291.80	16,502,441.19	136,941,297.47
WHITE PINE	365,735.26	2,615,712.00	96,704.35	13,652.18	21,198.02	509,961.91	3,622,963.72
TOTAL	<u>\$ 155,590,580.37</u>	<u>\$ 544,536,961.03</u>	<u>\$ 17,065,498.42</u>	<u>\$ 2,409,213.93</u>	<u>\$ 20,309,361.55</u>	<u>\$ 92,868,936.44</u>	<u>\$ 832,780,551.74</u>

BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

RPTT: Each county treasurer deposits to the Consolidated Tax Account, at least quarterly, the revenue collected within the county.

MVPT: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.



CONSOLIDATED TAX DISTRIBUTION  
FISCAL YEAR 2000-01

<b>CARSON CITY</b>	\$	21,062,046
Other		<u>302,441</u>
<b>TOTAL</b>	\$	<u>21,364,487</u>

<b>CHURCHILL COUNTY</b>	\$	4,513,571
Fallon		1,293,236
Other		<u>232,552</u>
<b>TOTAL</b>	\$	<u>6,039,359</u>

<b>CLARK COUNTY</b>	\$	204,363,577
Boulder City		6,257,918
Henderson		53,465,516
Las Vegas		165,284,573
Mesquite		5,216,434
North Las Vegas		27,992,286
Other		<u>123,797,412</u>
<b>TOTAL</b>	\$	<u>586,377,715</u>

<b>DOUGLAS COUNTY</b>	\$	9,119,097
Other		<u>8,074,228</u>
<b>TOTAL</b>	\$	<u>17,193,325</u>

<b>ELKO COUNTY</b>	\$	7,141,076
Carlin		899,719
Elko		6,457,851
Wells		580,664
West Wendover		1,330,129
Other		<u>1,267,496</u>
<b>TOTAL</b>	\$	<u>17,676,935</u>

<b>ESMERALDA COUNTY</b>	\$	950,617
Other		<u>36,021</u>
<b>TOTAL</b>	\$	<u>986,637</u>

<b>EUREKA COUNTY</b>	\$	2,952,327
Other		<u>63,314</u>
<b>TOTAL</b>	\$	<u>3,015,641</u>

<b>HUMBOLDT COUNTY</b>	\$	4,919,936
Winnemucca		1,895,779
Other		<u>865,667</u>
<b>TOTAL</b>	\$	<u>7,681,381</u>

<b>LANDER COUNTY</b>	\$	2,532,519
Other		<u>681,212</u>
<b>TOTAL</b>	\$	<u>3,213,732</u>

<b>LINCOLN COUNTY</b>	\$	1,140,633
Caliente		127,997
Other		<u>292,802</u>
<b>TOTAL</b>	\$	<u>1,561,432</u>

<b>LYON COUNTY</b>	\$	9,464,143
Yerington		272,219
Other		<u>976,400</u>
<b>TOTAL</b>	\$	<u>10,712,761</u>

<b>MINERAL COUNTY</b>	\$	2,079,628
Other		<u>121,426</u>
<b>TOTAL</b>	\$	<u>2,201,054</u>

<b>NYE COUNTY</b>	\$	8,347,759
Gabbs		65,595
Other		<u>1,501,267</u>
<b>TOTAL</b>	\$	<u>9,914,621</u>

<b>PERSHING COUNTY</b>	\$	1,844,422
Lovelock		346,745
Other		<u>240,636</u>
<b>TOTAL</b>	\$	<u>2,431,802</u>

<b>STOREY COUNTY</b>	\$	1,844,780
Other		<u>628</u>
<b>TOTAL</b>	\$	<u>1,845,409</u>

<b>WASHOE COUNTY</b>	\$	70,293,999
Reno		39,884,876
Sparks		16,946,101
Other		<u>9,816,321</u>
<b>TOTAL</b>	\$	<u>136,941,297</u>

<b>WHITE PINE COUNTY</b>	\$	2,278,482
Ely		958,274
Other		<u>386,208</u>
<b>TOTAL</b>	\$	<u>3,622,964</u>

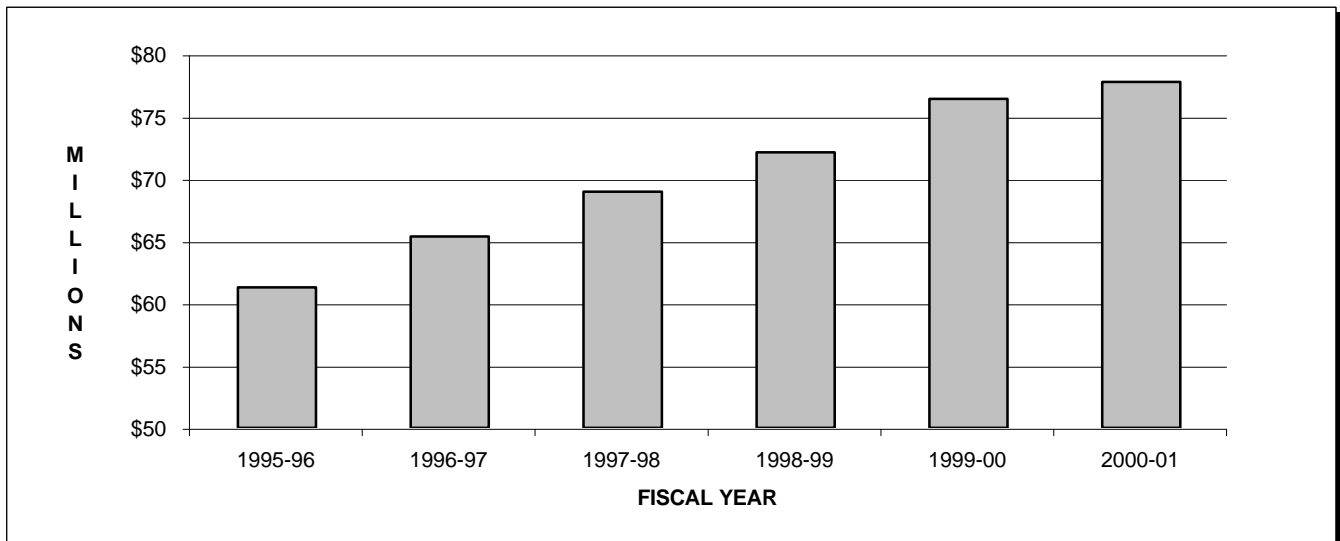
<b>TOTAL DISTRIBUTION</b>	<b>\$</b>	<b><u><u>832,780,552</u></u></b>
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# CERTIFIED POPULATION

Certified by the Governor on March 1, 2000 pursuant to NRS 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 2000-01.

<b>CARSON CITY</b>	52,620	<b>HUMBOLDT COUNTY</b>	18,090
		Winnemucca	8,860
<b>CHURCHILL COUNTY</b>	25,310	<b>LANDER COUNTY</b>	7,010
Fallon	8,280	Austin	370
<b>CLARK COUNTY</b>	1,343,540	Battle Mountain	4,220
Boulder City	14,860	Kingston	250
Henderson	177,030	<b>LINCOLN COUNTY</b>	4,250
Las Vegas	465,050	Caliente	1,130
Mesquite	14,070	Alamo	490
North Las Vegas	117,250	Panaca	670
Bunkerville	880	Pioche	890
Enterprise	18,060	<b>LYON COUNTY</b>	34,150
Glendale	80	Yerington	3,070
Laughlin	7,900	Fernley	8,030
Moapa Valley	5,620	<b>MINERAL COUNTY</b>	6,450
Paradise	172,360	<b>NYE COUNTY</b>	33,550
Searchlight	740	Gabbs	450
Spring Valley	120,200	Amargosa	1,150
Summerlin	2,700	Beatty	1,560
Sunrise Manor	152,900	Manhattan	130
Whitney	14,030	Pahrump	24,500
Winchester	30,850	Round Mountain	1,060
<b>DOUGLAS COUNTY</b>	42,590	Tonopah	3,010
Gardnerville	3,280	<b>PERSHING COUNTY</b>	7,460
Genoa	240	Lovelock	2,820
Minden	2,650	<b>STOREY CO</b>	3,740
<b>ELKO COUNTY</b>	50,620	<b>WASHOE COUNTY</b>	323,670
Carlin	2,390	Reno	176,910
Elko	18,510	Sparks	64,210
Wells	1,510	<b>WHITE PINE COUNTY</b>	11,150
West Wendover	3,540	Ely	5,400
Jackpot	1,240	Lund	200
Montello	150	McGill	1,440
Mountain City	150	Ruth	490
<b>ESMERALDA COUNTY</b>	1,520	<b>TOTAL STATEWIDE POPULATION</b>	<b>1,967,650</b>
Goldfield	580		
Silver Peak	230		
<b>EUREKA COUNTY</b>	1,930		
Crescent Valley	400		
Eureka	630		

## BUSINESS TAX



FISCAL YEAR	LICENSE FEES	TAX	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 376,953	\$ 60,904,173	\$ 61,281,126	5.55%
1996-97	318,836	65,047,445	65,366,281	6.67%
1997-98	455,542	68,518,135	68,973,677	5.52%
1998-99	407,616	71,734,950	72,142,566	4.59%
1999-00	513,689	75,924,128	76,437,817	5.95%
2000-01	523,072	77,270,722	77,793,795	1.77%

### LEGAL CITATION

Chapter 364A Nevada Revised Statutes.

### IMPOSITION AND RATE

Business License Fee \$25. A tax imposed upon the privilege of conducting business in the State of Nevada, at the rate of \$25 per quarter for each equivalent full-time employee employed by a business.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

### ORIGINALLY ENACTED

1991 session of the State Legislature, effective July 1, 1991. The tax due is based on the average number of employees per calendar quarter, determined from a graduated tax table beginning with more than 0 employees, \$25 per quarter; through more than 999 employees, not to exceed \$100,000 per quarter in tax. The three primary methods to determine the average number of employees include: A) determine the total number of employees on the payroll during the week that includes the 12th day of the month for each of the months in the quarter; divide by 3; B) total employee payroll for a quarter is divided by the "average wage factor" (AWF) to obtain the average number of employees. The average wage factor is set by the Department each fiscal year; C) divide the quarterly payroll by a special average wage factor if approved by the Department; multiply by 1.33 to determine the number of employees. This method is used by businesses that have 50 percent or more of their employees, working 20 or less hours per week.

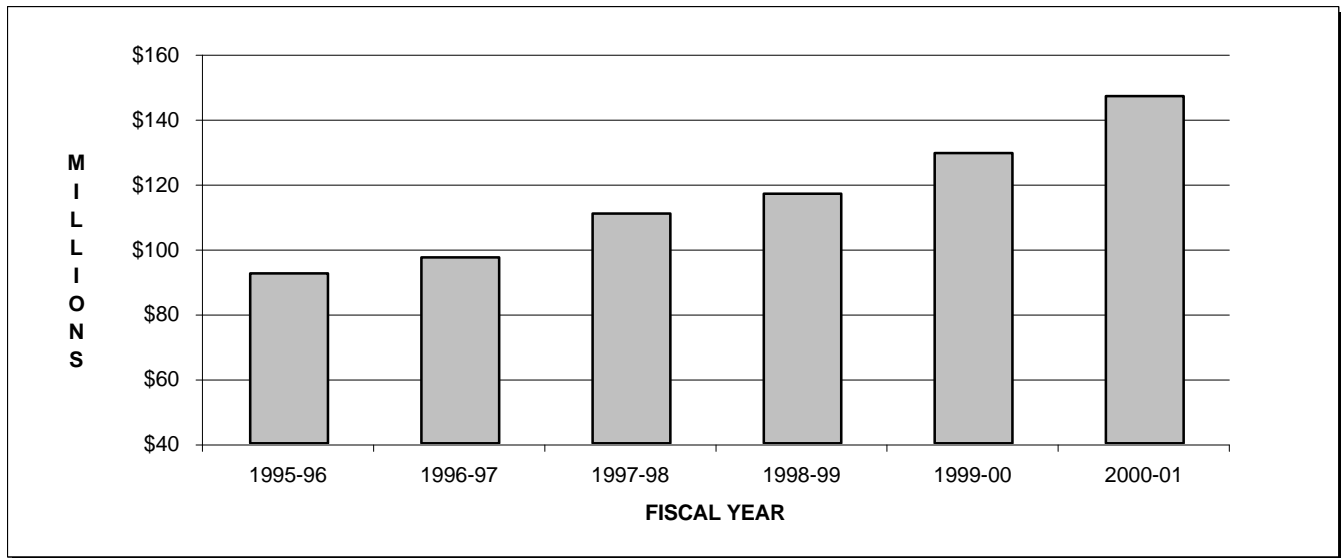
Business Tax (continued)

## AMENDMENTS

1993 session of the State Legislature, per AB 394, effective July 1, 1993 eliminated the graduated tax table on the average number of employees and the \$100,000 tax cap per quarter. The amount of tax due per quarter for a business was changed to \$25 for each employee.

Effective January 1, 1994, per AB 456, the basis for calculating the tax was changed to the total number of equivalent full-time employees employed by the business in a quarter. The number of equivalent full-time employees may be calculated by: A) determining the total number of hours worked per quarter, not to exceed 468 hours per full-time employee; or B) by multiplying 7.2 hours by the number of days each full-time employee was employed up to a maximum of 65 days per quarter. To either of these methods is added the total number of hours worked by part-time employees; the result is divided by 468 to determine the number of equivalent full-time employees.

# INSURANCE PREMIUM TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 92,359,073	10.82%
1996-97	97,274,410	5.32%
1997-98	110,734,229	13.84%
1998-99	116,893,556	5.56%
1999-00	129,328,441	10.64%
2000-01	146,917,892	13.60%

## LEGAL CITATION

Chapter 680B Nevada Revised Statutes.

## IMPOSITION AND RATE

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers required to pay a tax of at least \$2,000 the preceding calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the

## CURRENT DISTRIBUTION OF REVENUE

State General Fund.

## HISTORY

## ORIGINALLY ENACTED

1933 session of the State legislature.

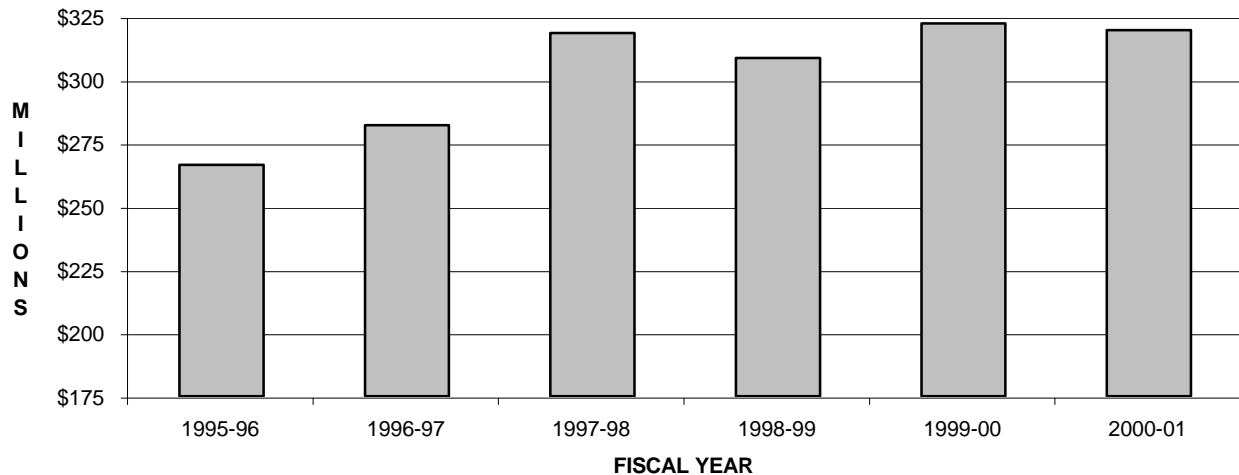
1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this state to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.

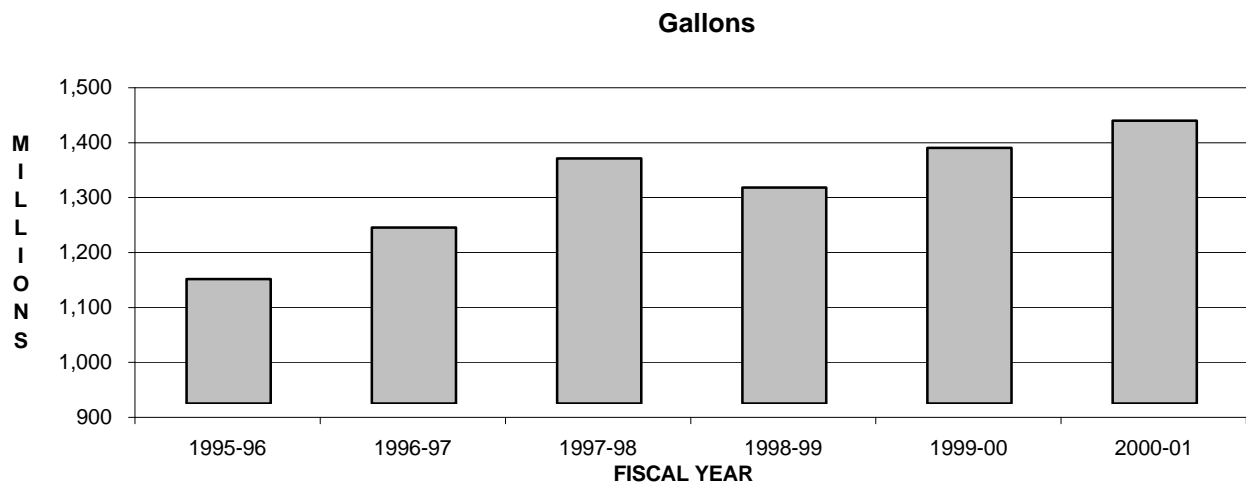
1997 Session of the State Legislature changed the due date of the annual return from March 1<sup>st</sup> to March 15<sup>th</sup> and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.

1999 Session of the State Legislature requires insurers to provide statement to insureds if portion of premium is attributable to general premium tax, fees or assessments, effective July 1, 2000.

## MOTOR FUEL TAX REVENUE



FISCAL YEAR	STATE AND LOCAL GAS TAXES	PETROLEUM INSPECTION FEE	JET FUEL TAX	PETROLEUM PRODUCTS CLEANUP FEE	TOTAL COLLECTIONS
1995-96	\$ 247,888,102	\$ 504,855	\$ 9,082,548	\$ 8,936,730	\$ 266,412,235
1996-97	261,325,721	529,310	10,391,425	9,834,496	282,080,952
1997-98	296,077,460	583,898	10,817,006	11,109,430	318,587,793
1998-99	287,164,938	569,585	10,353,398	10,595,838	308,683,759
1999-00	298,632,957	588,255	11,930,405	11,176,101	322,327,719
2000-01	306,085,220	567,952	12,455,419	524,167	319,632,757



FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR
1995-96	1,126,816,310	5.81%	1998-99	1,293,324,754	-3.94%
1996-97	1,220,602,444	8.32%	1999-00	1,365,596,057	5.59%
1997-98	1,346,394,398	10.31%	2000-01	1,415,110,935	3.63%

\* Includes Jet Fuel

**Note:** Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

Motor Fuel Tax Revenue (continued)

LEGAL CITATIONS

Chapter 365 Nevada Revised Statutes.  
Chapter 373 Nevada Revised Statutes.  
Chapter 590 Nevada Revised Statutes.

RATE

23 cents statewide, additional 1 through 9 cent optional county levy, additional 1 cent county levy.

DISTRIBUTION

Nevada's constitution provides that proceeds from the gasoline tax must be used for purposes related to highway construction, maintenance and repair. Administrative costs pertaining to collection can be paid out of the proceeds.

17.65 cents State Tax and Licenses	State Highway Fund
17.65 cents State Gasohol Tax	State Highway Fund
5.35 cents County Tax - State Mandated	Counties - for construction, maintenance and repair of county and city streets.
1 - 9 cents Optional County Tax	Counties - for regional highway and street construction.
1 cent County Tax	Counties - to repair or restore existing paved roads not maintained by the Federal Government or State.
NOTE:	This 1 cent county tax is not to be included with the 1 through 9 cent county option.
2 cents Aviation Tax	Civil Air Patrol Fund and Counties
1 - 8 cents Optional Aviation Tax	Counties
0.055 of a cent Petroleum Inspection Fee	State General Fund and Department of Agriculture.
1 cent Jet Fuel Tax	Governmental entity that owns the airport where the tax was collected, or if the airport is privately owned, to the county where the airport is located.
1 - 4 cents Optional County Jet Fuel Tax	
Other	State Parks System, Department of Wildlife, Administrative Costs and Refunds.
0.75 of a cent Petroleum Discharge Cleanup Fee	Department of Conservation and Natural Resources, Environmental Protection Division.



HISTORY

ORIGINALLY ENACTED	1923 Session of State Legislature.
RATE (STATEWIDE, MANDATORY)	1923 - 1925, 2 cents; 1925 - 1947, 4 cents; 1947 - 1955, 5 1/2 cents; 1955 - June 1981, 6 cents; July 1981, 10 1/2 cents; July 1982, 12 cents; July 1985 - June 30, 1987, 13 cents; July 1, 1987 - June 30, 1988, 16 cents; July 1, 1988, 18 cents; October 1, 1991, 20.5 cents; October 1, 1992, 23 cents.
AMENDMENTS	<p>1923 \$60,000 to State Highway Department, and after administrative costs, the balance to be distributed among the counties based on number of state licensed motor vehicles in each county.</p> <p>1925 The 1923 act was repealed. The new 4 cent tax was dedicated to the support of the State Highway Department, part of the revenue to be used for payment of county road bond redemption and interest.</p> <p>1947 The Legislature adopted an additional 1.5 cent tax for local road construction, maintenance and repair.</p> <p>1955 The Legislature increased the state rate to 4.5 cents per gallon. The local government share remained at 1.5 cents per gallon of the overall 6 cent rate. One cent of the 1.5 cent local rate is optional. The other .5 cent is distributed by State prescribed formula:</p> <ol style="list-style-type: none"> <li>(1) One-fourth is proportional by ratio of county area to total state area;</li> <li>(2) One-fourth is proportional by ratio of county population to total state population;</li> <li>(3) One-fourth is proportional by ratio of county mileage to total state road mileage and street mileage; and</li> <li>(4) One-fourth is proportional to miles traveled on roads and streets within the county to total miles traveled in the state.</li> </ol> <p>1965 The Legislature authorized an additional optional 1 cent tax for Washoe and Clark Counties for regional street and highway plans.</p> <p>1966 The special session of the Legislature extended the above option to all counties with regional street and highway plans.</p> <p>1969 The Legislature authorized an increase in optional county tax from 1 cent to 2 cents effective July 1, 1969.</p> <p>1979 The Legislature authorized an additional county option tax of 2 cents if approved by voters of the county. The board of county commissioners may submit to voters at any election.</p> <p>1981 Effective July 1, 1981, the Legislature increased the State rate to 8 cents per gallon on gasoline and 7 cents per gallon on gasohol which had been previously combined with gasoline tax. The county share was increased to 2.5 cents per gallon distributed as follows: 1.5 cents according to gallons to county; 1 cent distributed by State prescribed formula. The optional county tax was increased to 1, 2, 3, or 4 cents.</p>

## Motor Fuel Tax Revenue (continued)

- AMENDMENTS (continued)
- 1982 Effective July 1, 1982, the State rate was increased to 9 cents per gallon on gasoline and 8 cents per gallon on gasohol. The county share was increased to 3 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 1.25 cents distributed by State prescribed formula.
- 1983 The Legislature authorized an excise tax of up to and including 1 cent per gallon if approved by the voters of the county or city. The board of county commissioners or governing body of an incorporated city may submit to the voters at any election.
- 1985 Effective July 1, 1985, the State rate was increased to 10 cents per gallon on gasoline and 9 cents per gallon on gasohol. The up to and including 1 cent county option rate was established at a full 1 cent per gallon rate to be voted upon by the entire county and, if passed, enacted countywide.
- 1987 Effective July 1, 1987, the State rate was increased to 11.72 cents per gallon on gasoline and gasohol. The county share was increased to 4.28 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 2.53 cents distributed by State prescribed formula.
- 1988 Effective July 1, 1988, the State rate was increased to 12.65 cents per gallon on gasoline and gasohol. The State mandated county share was increased to 5.35 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 3.60 cents distributed by State prescribed formula.
- 1989 Effective October 1, 1989, the Petroleum Products Inspection Fee was increased from 0.05 to 0.055 of a cent per gallon. This fee is assessed on the importation of gasoline, aviation fuel and lubricating oil into Nevada.
- Effective October 1, 1989, a Petroleum Products Discharge Cleanup Fee of 0.6 of a cent per gallon was imposed upon motor vehicle fuel, diesel fuel number 1 and 2 and heating oil imported into or refined in Nevada.
- 1991 Effective July 1, 1991, the Legislature authorized an excise tax of up to and including 4 cents per gallon on jet fuel if approved by the voters of the county. The board of county commissioners may submit to the voters at any election. The county shall not allow any discounts, exemptions or other variance of the tax to any taxpayer except to the State or a political subdivision of the State.
- Effective July 1, 1991, the Legislature changed the distribution of the 1 cent jet fuel tax from the State General Fund to the county in which the fuel was sold.
- Effective October 1, 1991, the State rate was increased to 15.15 cents per gallon on gasoline and gasohol. The county share remained the same.
- The Legislature authorized an increase of the county option excise tax rate of up to and including 9 cents per gallon. The increase can be enacted by county ordinance.
- The Legislature changed the 1 cent county option tax to a 1 cent county mandatory tax.
- 1992 Effective October 1, 1992, the State rate was increased to 17.65 cents per gallon on gasoline and gasohol.

Motor Fuel Tax Revenue (continued)

AMENDMENTS (continued)	1995	Effective July 1, 1995, the Aviation Fuel Tax rate was decreased to a flat rate of 10.5 cents per gallon and program refunds were discontinued.
		Effective July 1, 1995, the Petroleum Discharge Cleanup Fee was increased to .75 of a cent per gallon.
	1997	Effective July 1, 1997, excise tax on leaded racing fuel was removed.
		Effective October 1, 1997, state tax on aviation fuel was reduced to 2 cents. County government was given the authority to levy a 1 to 8 cent option tax on aviation fuel.
	2001	Effective July 1, 2000, the Cleanup Fee Program was suspended as the \$7,500,000 cap was exceeded. FY 02 recorded transactions are from prior period audits or accounts receivable.

## MOTOR FUEL TAX DISTRIBUTION

### FISCAL YEAR 2000-01

	<u>Gallons</u>	<u>Net Tax</u>
17.65 cents Gasoline and Gasohol Tax - State Highway Fund		\$ 163,119,680
5.35 cents County - State Mandated	957,487,970	49,138,609
Aviation Fuel	3,833,115	37,650
Jet Fuel	453,789,850	12,455,419
1 to 9 cents County Option Gas Tax		79,700,244
1 cent Mandatory County Gas Tax		9,374,261
Petroleum Inspection Fee - State General Fund		516,320
Petroleum Inspection Fee - Department of Agriculture		51,633
Petroleum Products Cleanup Fee - Division of Environmental Protection		524,167
Dealers License - State Highway Fund		45
SUBTOTAL	<u>1,415,110,935</u>	<u>\$ 314,918,026</u>
Other Distributions:		
Civil Air Patrol		\$ 75,284
State Parks System - Marina Development		1,560,585
Department of Wildlife		1,560,585
Department of Taxation - Administrative Costs		670,034
Off-Highway Use Refunds: Farmer - Rancher		380,250
General Users		163,706
Tribal		304,287
TOTAL DISTRIBUTIONS		<u>\$ 319,632,757</u>

# RECAP OF MOTOR FUEL TAX DISTRIBUTIONS TO COUNTIES

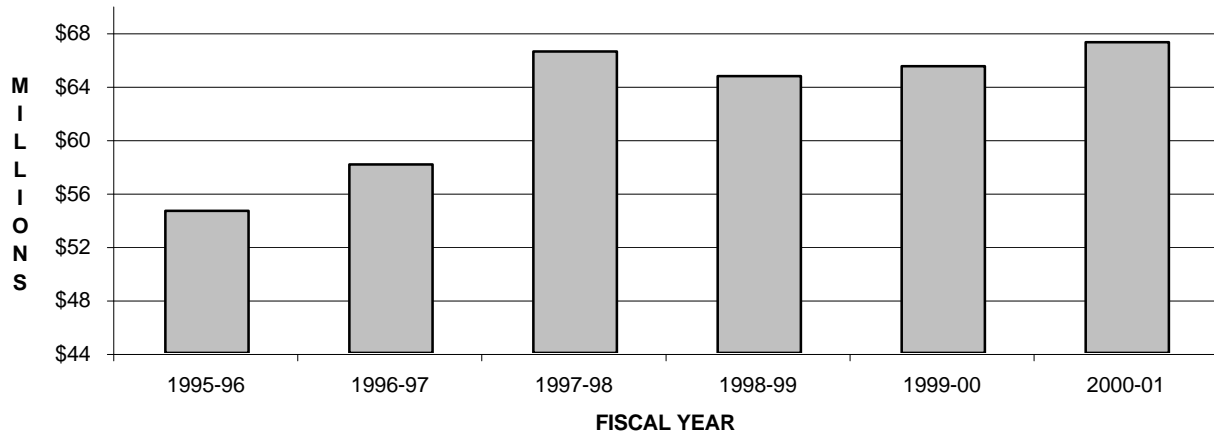
## FISCAL YEAR 2000-01

<b>COUNTY</b>	5.35¢ County Gas Tax	1¢ to 9¢ County Option	1¢ County Option	State & Optional Aviation Taxes	Total County Distribution
Carson City	\$ 1,110,211	\$ 3,064,787	\$ 342,244	\$ -	\$ 4,517,242
Churchill	1,184,154	987,932	110,089	-	2,282,175
Clark	24,184,919	54,172,938	6,049,482	-	84,407,340
Douglas	874,852	884,468	222,522	13,579	1,995,421
Elko	2,844,927	1,145,111	287,735	11,458	4,289,231
Esmeralda	553,757	11,300	2,840	-	567,897
Eureka	729,639	74,098	18,621	-	822,358
Humboldt	1,647,718	1,229,627	137,321	12,613	3,027,279
Lander	959,406	154,400	38,799	-	1,152,606
Lincoln	1,604,351	116,945	29,435	-	1,750,731
Lyon	860,619	1,434,871	160,322	-	2,455,812
Mineral	557,171	284,683	31,799	-	873,654
Nye	2,750,254	725,826	182,409	-	3,658,489
Pershing	894,378	335,804	37,501	-	1,267,682
Storey	75,275	13,504	3,400	-	92,179
Washoe	6,739,294	14,794,936	1,652,166	-	23,186,396
White Pine	1,567,684	269,012	67,576	-	1,904,272
<b>Total County Distribution</b>	<b>\$ 49,138,609</b>	<b>\$ 79,700,244</b>	<b>\$ 9,374,261</b>	<b>\$ 37,650</b>	<b>\$ 138,250,763</b>

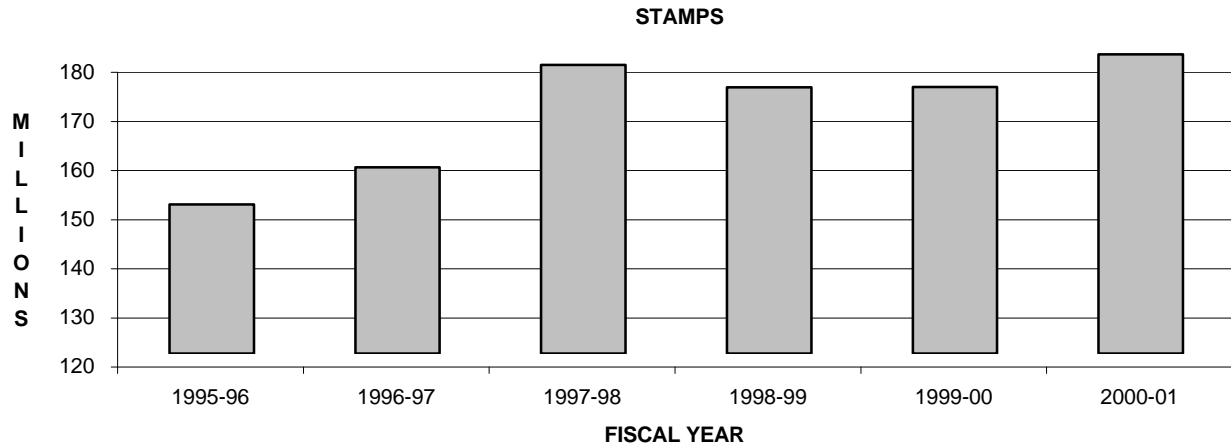
## RECAP OF JET FUEL TAX DISTRIBUTION FISCAL YEAR 2000-01

<b>ENTITY</b>	
Carson City Airport Authority	\$ 1,655
Boulder City	1,943
Churchill County	127
Clark County	11,943,379
Douglas County	3,290
Elko, City of	18,331
Elko County	714
Fallon, City of	485
Humboldt County	106
Lander County Airport Authority	1,900
Lincoln County	66
Lyon County	51
Mesquite, City of	1,998
Mineral County	17
Nye County	257
Tonopah, Town of	539
Washoe County	116
Washoe County Airport Authority	478,559
White Pine County	901
Winnemucca, City of	968
Yerington, City of	20
<b>Total</b>	<b>\$ 12,455,419</b>

## CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	TAX	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 51,180,071	\$ 3,444,297	\$ 8,850	\$ 54,633,218	6.54%
1996-97	53,706,031	4,389,398	9,825	58,105,254	6.36%
1997-98	61,147,666	5,394,184	9,899	66,551,749	14.54%
1998-99	59,328,915	5,358,940	11,513	64,699,368	-2.78%
1999-00	59,466,190	5,962,399	11,303	65,439,891	1.14%
2000-01	61,619,276	5,602,823	12,870	67,234,969	2.74%



FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
1995-96	150,376,325	5.45%	1998-99	174,196,800	-2.56%
1996-97	157,917,130	5.01%	1999-00	174,297,940	0.06%
1997-98	178,767,115	13.20%	2000-01	180,880,840	3.78%

NOTE: Revenue stamps represent number of paid stamps, issued by the Department. The tax represents stamps paid for, penalty and interest, and use tax paid by manufacturers on gift or sample cigarettes.

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 Nevada Revised Statutes.
RATE	Cigarettes - 17.5 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution.  12.5 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette.
AMENDMENTS	<p>1947 Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.</p> <p>1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund; 12.5 percent to counties.</p> <p>1953 Effective date of use tax on cigarettes.</p> <p>1955 Wholesalers' discount for stamping reduced to 5 percent.</p> <p>1960 Refunds allowed for tax paid on stale cigarettes.</p> <p>1961 Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.</p> <p>1965 Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.</p> <p>1967 Revenue distribution changed - 100 percent local.</p> <p>No cities - 100 percent to county.</p> <p>One city - based on population - county and city</p> <p>Two or more cities - to cities based on population.</p>

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)	1969 Administrative costs reimbursed in amount determined by legislative appropriation each biennium.
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1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 1995-96	42,660,000	FY 1998-99	35,475,000
FY 1996-97	39,735,000	FY 1999-00	38,385,000
FY 1997-98	38,415,000	FY 2000-01	37,875,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

1999 The 1999 Legislature enacted AB667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

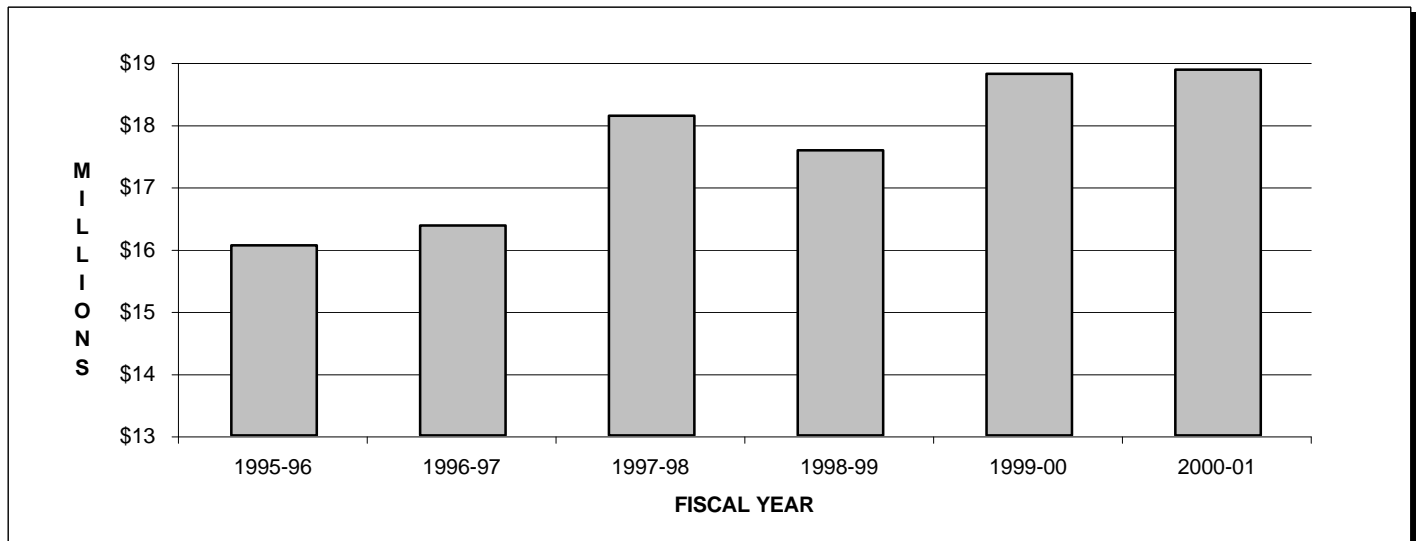
Cigarette and Other Tobacco Products Tax Revenue (continued)

TRANSFER OF CIGARETTE TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 456,375	0.68%
Churchill	219,515	0.33%
Clark	11,652,570	17.33%
Douglas	369,385	0.55%
Elko	439,029	0.65%
Esmeralda	13,183	0.02%
Eureka	16,739	0.02%
Humboldt	156,895	0.23%
Lander	60,798	0.09%
Lincoln	36,860	0.05%
Lyon	296,184	0.44%
Mineral	55,941	0.08%
Nye	290,980	0.43%
Pershing	64,701	0.10%
Storey	32,437	0.05%
Washoe	2,807,201	4.18%
White Pine	96,704	0.14%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 17,065,498</b>	<b>25.38%</b>
Administrative Fees	423,535	0.63%
Refunds	451,560	0.67%
State General Fund	43,691,552	64.98%
Other Tobacco Products (General Fund)	5,602,823	8.33%
<b>TOTAL</b>	<b>\$ 67,234,969</b>	<b>100.00%</b>



## LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 16,002,113	\$ 51,600	\$ 16,053,713	3.58%
1996-97	16,317,930	56,377	16,374,306	2.00%
1997-98	18,078,032	60,310	18,138,342	10.77%
1998-99	17,547,681	31,414	17,579,095	-3.08%
1999-00	18,740,163	70,077	18,810,240	7.00%
2000-01	18,795,880	81,613	18,877,492	0.36%

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

### LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

### RATES

Over 22 percent by volume	\$ 2.05 per gallon
Over 14 percent to 22 percent by volume	\$.75 per gallon
.5 to 14 percent by volume	\$.40 per gallon
Beer	\$.09 per gallon

### LICENSE FEES

Importer wine, beer, and liquor	\$500
Importer beer	150
Wholesaler wine, beer and liquor	250
Wholesaler beer	75
Brew Pub	75
Brewer	75
Winemaker	75
Certificate of Compliance	50

### CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$1.90 per wine gallon is transferred to the tax on liquor program account in the State General Fund. All remaining revenues to the State General Fund.

Liquor Tax Revenue (continued)

### HISTORY

ORIGINALLY ENACTED		1935 as a Stamp Tax.
RATES	1935	Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent, 2 1/2 cents per quart; 14 percent to 22 percent, 5 cents per quart. All alcoholic beverages over 22 percent, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
	1945	Beer, 3 cents per gallon; liquor, 8 percent to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 25 cents per gallon; over 22 percent, 60 cents per gallon.
	1947	Beer, 3 cents per gallon; liquor, up to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 30 cents per gallon; over 22 percent, 80 cents per gallon.
	1961	Beer, 6 cents per gallon; liquor, up to 14 percent, 30 cents per gallon; over 14 percent to 22 percent, 50 cents per gallon; over 22 percent, \$1.40 per gallon.
	1969	Over 22 percent alcohol increased to \$1.90 per gallon.
	1981	Over 22 percent alcohol increased to \$2.05 per gallon.
	1983	Beer, 9 cents per gallon; liquor, up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon; over 22 percent, \$2.05 per gallon.
DISTRIBUTION	1935	3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
	1937	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
	1939	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
	1943	5 percent maximum for administration; balance to General Fund.
	1949	All revenue to General Fund, administration costs appropriated.
	1969	All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly:  No cities - 100 percent to county.  One city - based on population ratio of county and city.  Two or more cities - to cities based on population.
Liquor Tax Revenue (continued)		
DISTRIBUTION (continued)	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.

AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon. Over 22 percent remained at \$2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.

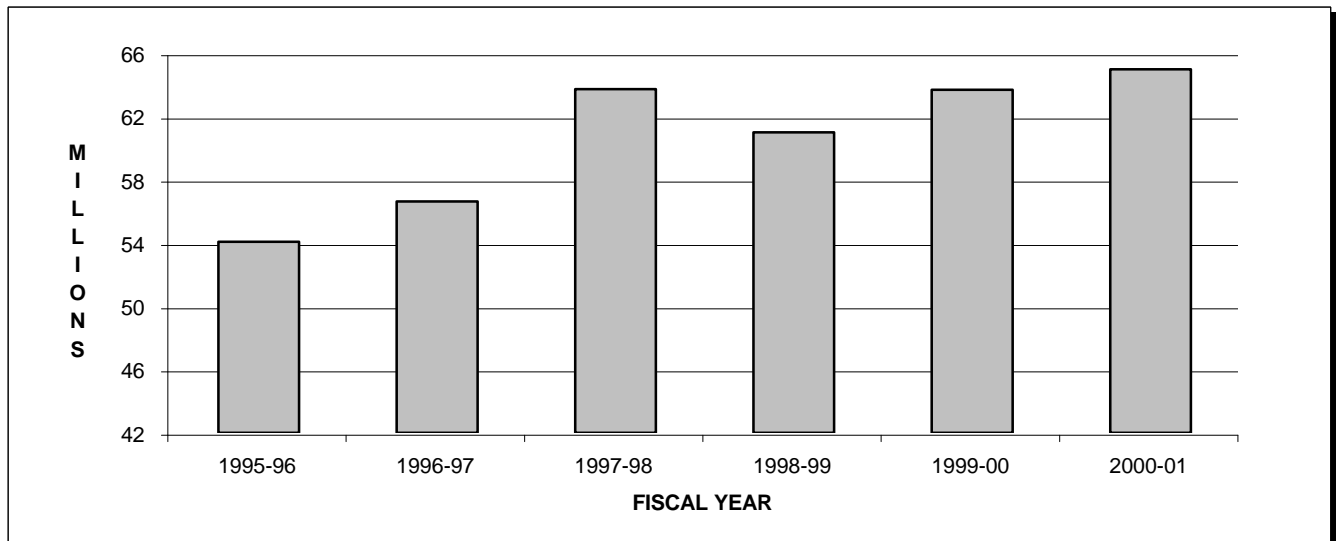
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE  
TO CONSOLIDATED TAX  
FISCAL YEAR 2000-01

COUNTY	TAX	% OF TOTAL
Carson City	\$ 64,429	0.34%
Churchill	30,990	0.16%
Clark	1,645,046	8.71%
Douglas	52,148	0.28%
Elko	61,980	0.33%
Esmeralda	1,861	0.01%
Eureka	2,363	0.01%
Humboldt	22,150	0.12%
Lander	8,583	0.05%
Lincoln	5,204	0.03%
Lyon	41,814	0.22%
Mineral	7,897	0.04%
Nye	41,079	0.22%
Pershing	9,134	0.05%
Storey	4,579	0.02%
Washoe	396,305	2.10%
White Pine	13,652	0.07%
<b>TOTAL COUNTY TRANSFER</b>	<b>\$ 2,409,214</b>	<b>12.76%</b>
Alcohol and Drug Abuse Account	722,764	3.83%
State General Fund	15,745,514	83.41%
<b>TOTAL</b>	<b>\$ 18,877,492</b>	<b>100.00%</b>

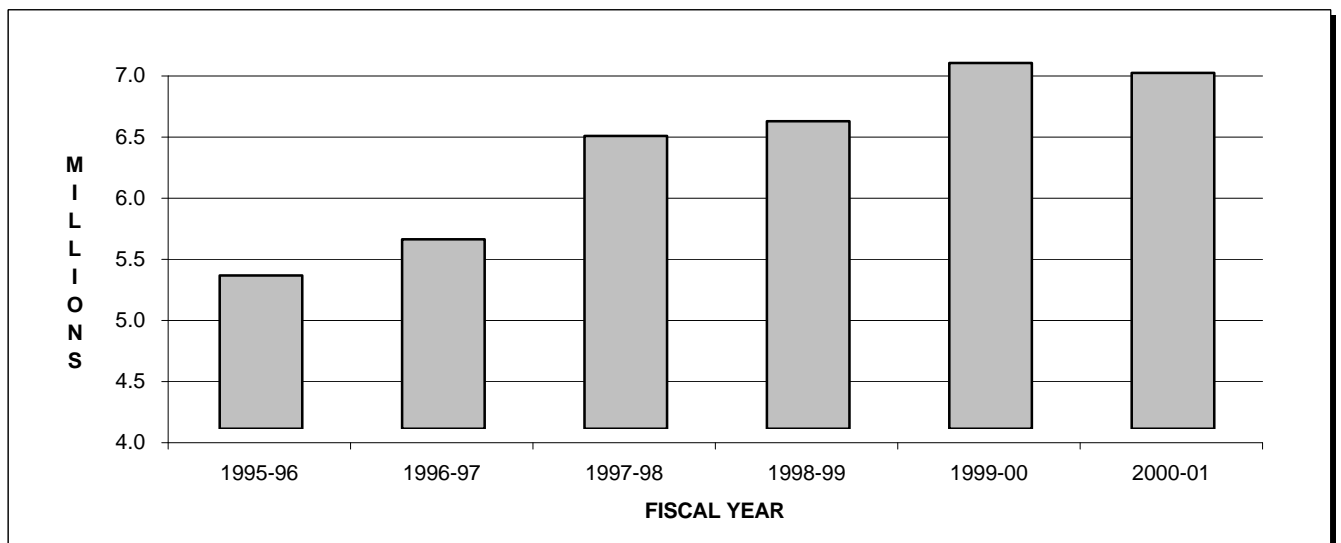
# ALCOHOL BEVERAGE GROWTH

## BEER - GALLONS



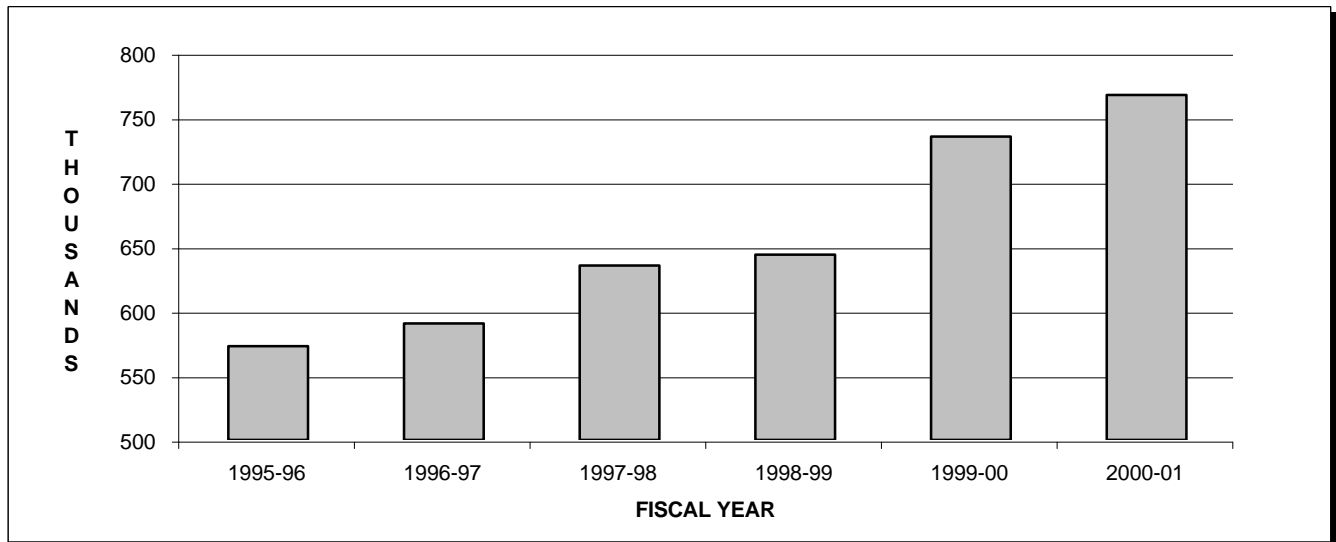
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1995-96	54,087,269	3.92%	1998-99	60,992,338	-4.29%
1996-97	56,638,406	4.72%	1999-00	63,698,689	4.44%
1997-98	63,724,735	12.51%	2000-01	64,980,519	2.01%

## ALCOHOLIC BEVERAGES .50% TO 14% BY VOLUME - GALLONS



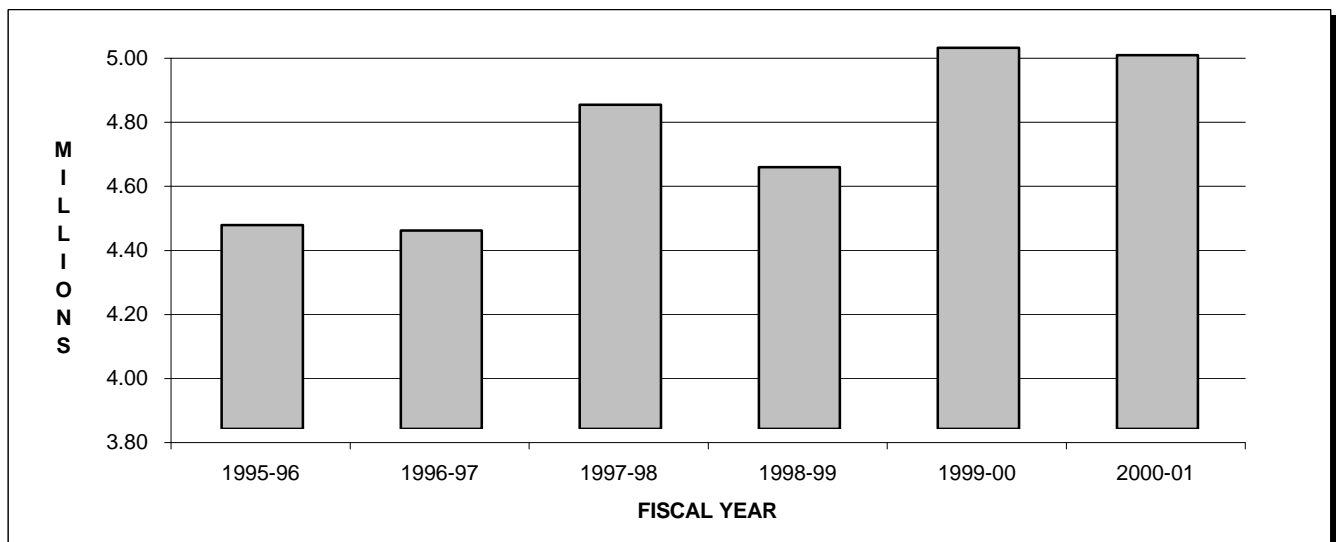
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1995-96	5,253,117	9.94%	1998-99	6,516,378	1.87%
1996-97	5,550,172	5.65%	1999-00	6,992,277	7.30%
1997-98	6,396,482	15.25%	2000-01	6,912,143	-1.15%

**ALCOHOLIC BEVERAGES OVER 14% - 22% BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1995-96	572,718	2.13%	1998-99	643,652	1.34%
1996-97	590,339	3.08%	1999-00	735,244	14.23%
1997-98	635,163	7.59%	2000-01	767,540	4.39%

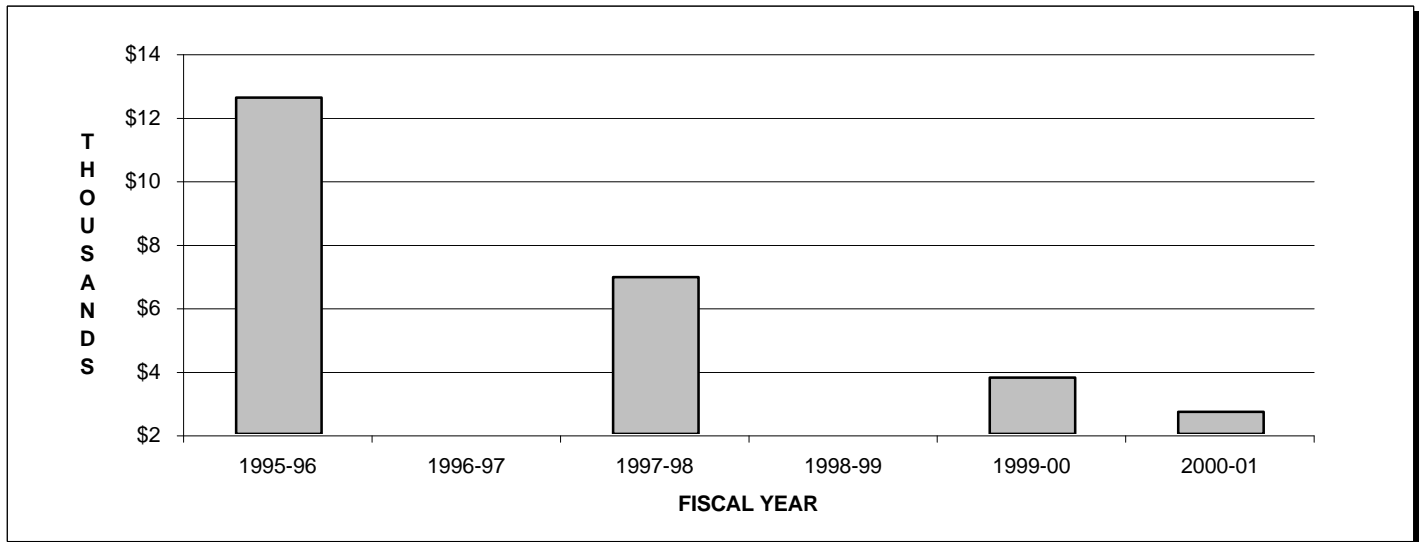
**ALCOHOLIC BEVERAGES OVER 22% BY VOLUME - GALLONS**



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1995-96	4,436,645	1.70%	1998-99	4,617,668	-4.04%
1996-97	4,419,120	-0.40%	1999-00	4,990,338	8.07%
1997-98	4,812,133	8.89%	2000-01	4,967,451	-0.46%

Note: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

## SPECIAL DRUG MANUFACTURERS TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 12,590	153.68%	1998-99	\$ -	-100.00%
1996-97	-	-100.00%	1999-00	3,776	100.00%
1997-98	6,940	100.00%	2000-01	2,692	-28.71%

### LEGAL CITATION

Chapter 585.497 Nevada Revised Statutes.

### HISTORY

### ORIGINALLY ENACTED

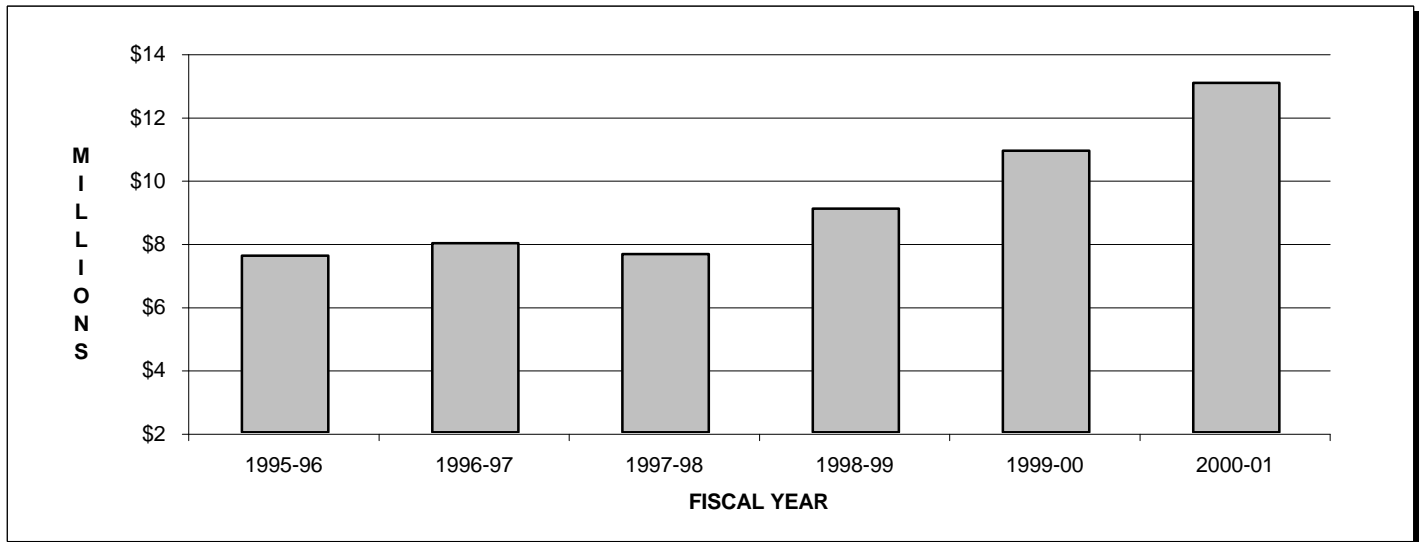
1979 session of State Legislature, effective January 1, 1979.

### RATE

10 percent of the gross receipts of a manufacturer for the sale of each substance licensed for manufacture. The State Board of Health shall license amygdalin (Laetrile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) for manufacture.

CURRENT DISTRIBUTION OF REVENUE State General Fund.

## LODGING TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 7,584,960	4.56%	1998-99	\$ 9,077,475	18.92%
1996-97	7,982,424	5.24%	1999-00	10,902,527	20.11%
1997-98	7,633,580	-4.37%	2000-01	13,050,670	19.70%

### LEGAL CITATION

Chapter 244.3354 Nevada Revised Statutes.

### HISTORY

### ORIGINALLY ENACTED

1983 session of State Legislature, effective May 9, 1983.

### RATE

Three-eighths of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax.

### CURRENT DISTRIBUTION OF REVENUE

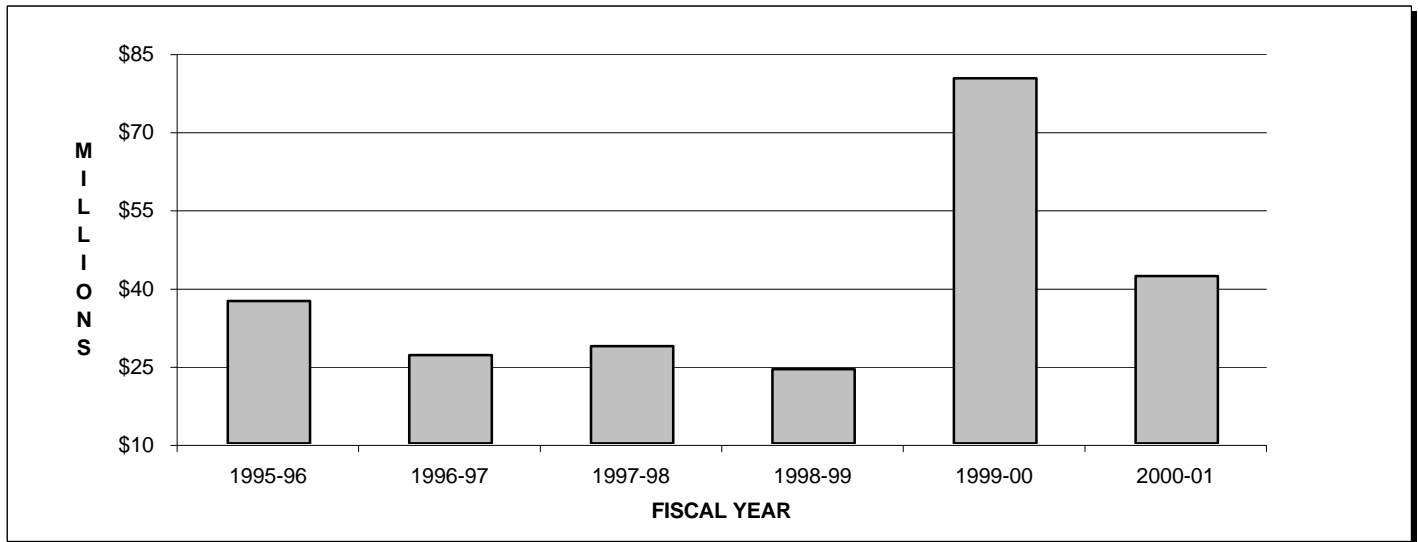
Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism.

### NOTE:

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. The State receives 3/8 of the first 1 percent for the promotion of tourism and the county retains 5/8 of the first 1 percent for local promotion of tourism.



## ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 37,364,066	65.45%	1998-99	\$ 24,220,679	-15.55%
1996-97	26,942,144	-27.89%	1999-00	80,103,649	230.72%
1997-98	28,680,087	6.45%	2000-01	42,126,902	-47.41%

### LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

### HISTORY

### ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

### IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

### CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.
2. Five percent of the tax receipts held for reserve, to refund any overpayments of the tax.
3. Fifty percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.
4. Fifty percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

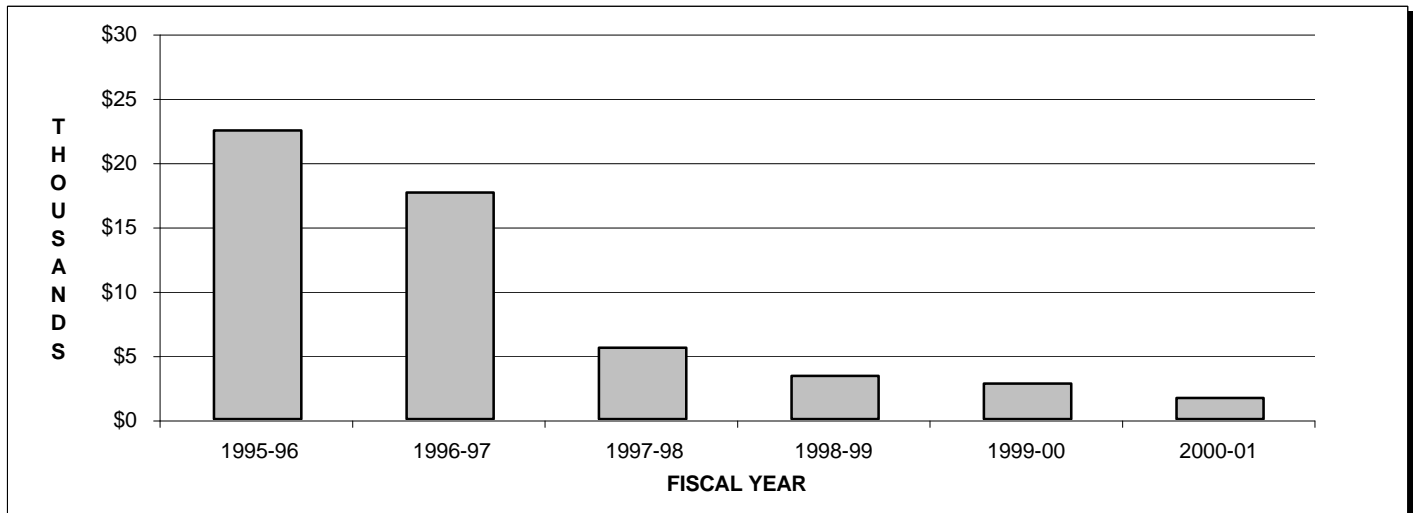
DISTRIBUTION OF ESTATE TAX REVENUE  
FISCAL YEAR 2000-01

Department of Taxation administrative costs	\$ 127,005
Reserve for refunds	2,081,781
Department of Education: Trust Fund for the Education of Pupils	19,959,058
University of Nevada System Endowment Fund	19,959,058
<b>TOTAL</b>	<b><u>\$ 42,126,902</u></b>

**ESTATE TAX RESERVE FOR REFUNDS**

Beginning balance brought forward July 1, 2000	\$ 4,066,982
Estate tax receipts - Reserve for refunds Fiscal Year 2001	2,081,781
Balance available	<u>\$ 6,148,763</u>
Less: Refunds issued Fiscal Year 2001	(3,145,058)
<b>Ending Balance at June 30, 2001</b>	<b><u>\$ 3,003,705</u></b>

## TAX ON CONTROLLED SUBSTANCES



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 22,445	-52.58%	1998-99	\$ 3,349	-39.66%
1996-97	17,601	-21.58%	1999-00	2,750	-17.89%
1997-98	5,550	-68.47%	2000-01	1,650	-40.00%

### LEGAL CITATION

Chapter 372A Nevada Revised Statutes.

### RATE

Dealer of illegal controlled substances registering with the Department is subject to an annual fee of \$250. Tax on each gram of marijuana or portion thereof, \$100; each gram of any other controlled substance, \$1,000; each 50 dosage units of controlled substance not sold by weight, \$2,000. Civil penalty imposed at 100 percent of the tax in addition to the tax if in violation of NRS 372A.070, subsection 1.

### CURRENT DISTRIBUTION OF REVENUE

Transfer of an amount to the Department to reimburse the cost to administer the tax. All remaining taxes are transferred to the Governor's Grant Program for grants to county and city law enforcement agencies for the enforcement of NRS 453. Any civil penalty collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions.

Tax on Controlled Substances (continued)

HISTORY

ORIGINALLY ENACTED                      1987 session of State Legislature, effective June 22, 1987.

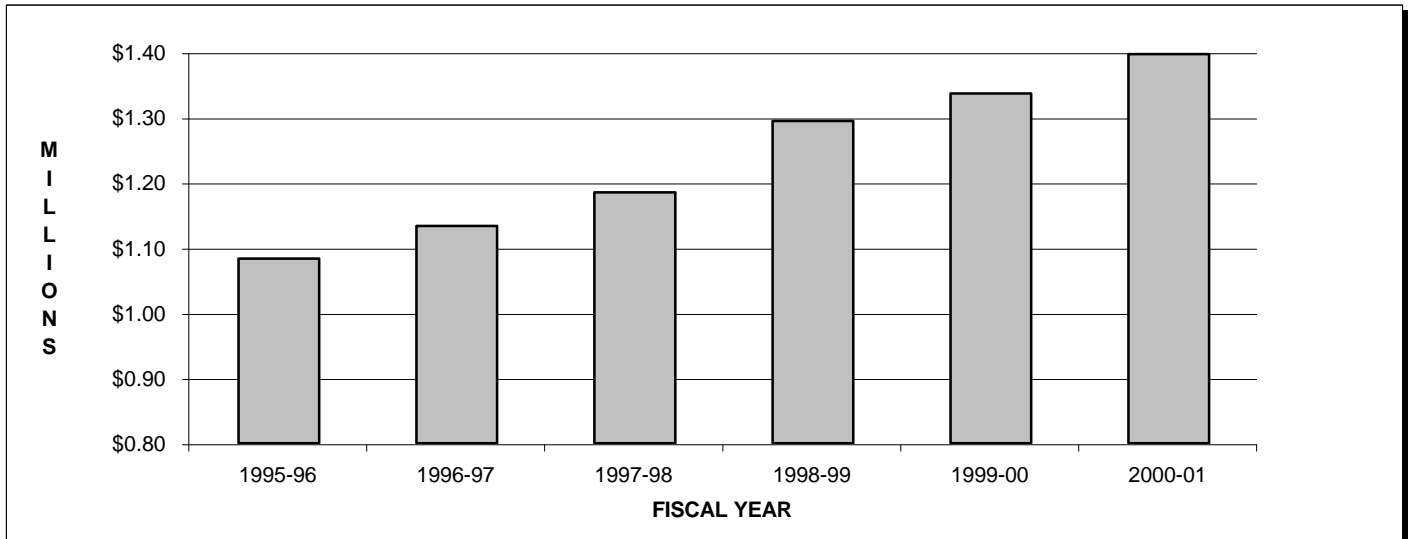
DISTRIBUTION                      From June 1987 through September 1989 the tax distribution was as follows: Transfer of an amount to the Department to reimburse the cost to administer the tax. Fifty percent of the remaining proceeds of the tax for the enforcement of NRS 453. Fifty percent as follows: One half of civil penalties collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions; and one half transferred to the State general fund for the enforcement of NRS 453.

1989                      Effective October 1, 1989, the Legislature changed the distribution of the tax allowing local governments to retain all civil penalties imposed and modified the use and accountability of remaining proceeds.

DISTRIBUTION OF TAX ON CONTROLLED SUBSTANCES  
FISCAL YEAR 2000-01

Enforcement of NRS 453 - Governor's Grant Program	\$	825.00
Washoe County District Attorney		825.00
TOTAL	\$	<u>1,650.00</u>

## TIRE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1995-96	\$ 1,083,167	3.40%
1996-97	1,133,546	4.65%
1997-98	1,184,797	4.52%
1998-99	1,294,567	9.26%
1999-00	1,336,799	3.26%
2000-01	1,397,269	4.52%

### LEGAL CITATION

Chapter 444A Nevada Revised Statutes.

### IMPOSITION AND RATE

A tax imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent retained by the seller to cover his related administrative costs.

### CURRENT DISTRIBUTION OF REVENUE

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: .5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

### HISTORY

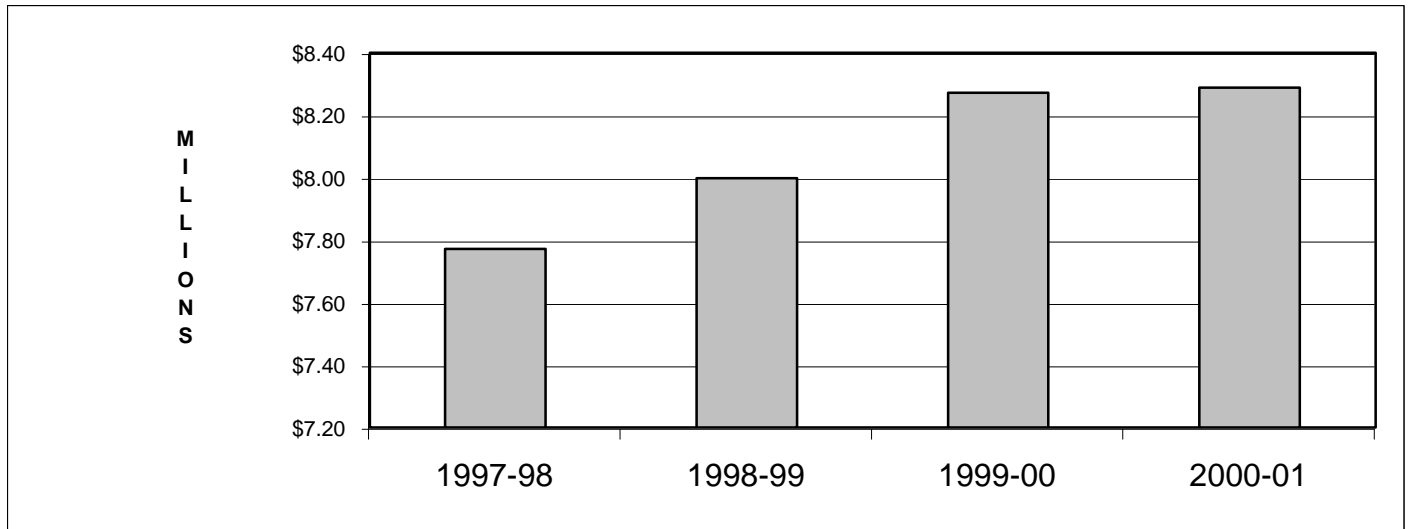
#### ORIGINALLY ENACTED

1991 session of the State Legislature.

#### AMENDMENT

1993 session of the State Legislature, per SB 97 and AB 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

## SHORT TERM LEASE FEE



FISCAL YEAR	TOTAL COLLECTIONS	%CHANGE FROM PRIOR YEAR
1997-98	\$ 7,771,870	N/A
1998-99	7,998,221	2.91%
1999-00	8,271,686	3.42%
2000-01	8,288,217	0.20%

### LEGAL CITATION

Chapter 482 Nevada Revised Statutes.  
Chapter 360 Nevada Revised Statutes.

### IMPOSITION AND RATE

A fee imposed on the short-term lease of passenger vehicles. The fee is 6% of lease charges. Fees are due on an annual basis.

### CURRENT DISTRIBUTION OF REVENUE

State General Fund.

### HISTORY

### ORIGINALLY ENACTED

1993 session of the State Legislature, effective July 9, 1993.

1997 session of the State Legislature passed Assembly Bill 388, effective July 1, 1997. AB 388 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

## **DIVISION OF ASSESSMENT STANDARDS**

The Division of Assessment Standards (DOAS) is responsible for administering various property tax programs and providing oversight to the financial administration of local governments. DOAS is located in Carson City and consists of three (3) sections as follows:

### **Centrally Assessed Properties**

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or intercounty nature. Approximately 260 interstate or intercounty properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued by the Centrally Assessed Properties Section. The companies valued generate 342 assessments including both secured and unsecured rolls.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 90 secured mining property valuations and 180 unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral or receiving a royalty is required to file a statement showing the gross yield and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section audits the reported information and computes taxes due. There are approximately 120 net proceeds operators and 465 royalty recipients currently reporting to Taxation. The Centrally Assessed properties Section also collects and distributes the Net Proceeds of Mines Tax to the counties.

### **Local Government Finance**

The Local Government Finance Section provides oversight of the financial administration of approximately 271 Nevada local governments. Statutory authority for this function is found in NRS 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and in extreme cases provides financial administration.

### **Locally Assessed Properties**

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff also verifies the land factors prepared and submitted by each county assessor to assure compliance with NRS 361.260 (5).

This section establishes, for assessment purposes, the valuation of: (a) agricultural land (NRS 361a.140); (b) mobile homes (NRS 361.325); and (c) personal property (NRS 361.227).

Division of Assessment Standards (continued)

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC

(NRS 360.215 (8)). Additionally, if the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)).

The Division of Assessment Standards also provides staffing for the following statutory boards:

The Board of Equalization (SBE) hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of NTC.

The Appraiser Certification Board is an appointed board established to advise Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes.

The Committee on Local Government Finance is an eleven member appointed board set by NRS 354 to advise the Department of Taxation on matters affecting local governments and their finances.



## CERTIFICATION OF APPRAISERS

The Appraiser Certification Board is an appointed board established to advise the Department on matters pertaining to certification and continuing education of all appraisers certified to appraise for tax purposes.

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who either has successfully passed the appropriate certification exam or who holds a professional designation approved by the Board.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every five year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam, whichever occurs first. The temporary certificate is not renewable.

<b>NUMBER OF CERTIFIED APPRAISERS - JUNE 2001</b>				
<b>JURISDICTIONS</b>	<b>REAL PROPERTY</b>	<b>PERSONAL PROPERTY</b>	<b>REAL AND PERSONAL PROPERTY</b>	<b>TEMPORARY CERTIFICATIONS</b>
Department of Taxation	5	-	7	3
Carson City	3	-	1	1
Churchill	2	1	-	2
Clark	-	3	55	2
Douglas	-	1	5	-
Elko	3	-	3	-
Esmeralda	1	-	-	1
Eureka	3	1	-	-
Humboldt	3	1	-	-
Lander	2	-	1	-
Lincoln	1	-	-	-
Lyon	7	-	2	-
Mineral	1	-	-	-
Nye	7	-	-	-
Pershing	3	-	-	-
Storey	1	-	-	-
Washoe	21	4	6	-
White Pine	5	-	-	-
Independent Contractors	3	-	-	-
<b>TOTAL</b>	<b>71</b>	<b>11</b>	<b>80</b>	<b>9</b>

# STATE BOARD OF EQUALIZATION

The State Board of Equalization hears and determines all appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission. The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include equalizing property valuations in the State. Additionally, the Board reviews the tax rolls of the various counties as equalized by the county boards of equalization and, if necessary, adjust the valuations thereon in order to equalize values with respect to taxable value.

## STATE BOARD OF EQUALIZATION 2000-01 SUMMARY OF TRANSACTIONS

COUNTY	APPEALS *			ASSESSED VALUATION ADJUSTMENTS TO TAX ROLL *	
	TOTAL	SUSTAINED	DENIED	INCREASES	DECREASES
Carson City	-	-	-	\$ -	\$ -
Churchill	-	-	-	-	-
Clark	37	10	27	-	(22,527,294)
Douglas	2	1	1	-	(3,500)
Elko	3	3	-	-	(371,833)
Esmeralda	-	-	-	-	-
Eureka	-	-	-	-	-
Humboldt	2	1	1	-	(103,066)
Lander	-	-	-	-	-
Lincoln	-	-	-	-	-
Lyon	-	-	-	-	-
Mineral	2	2	-	-	(428,751)
Nye	6	2	4	-	(1,400)
Pershing	-	-	-	-	-
Storey	-	-	-	-	-
Washoe	26	23	3	3,721,306	-
White Pine	-	-	-	-	-
COUNTY TOTAL	78	42	36	\$ 3,721,306	\$ (23,435,844)
<u>CENTRALLY ASSESSED</u>					
CENTRALLY ASSESSED TOTAL	13	12	1	-	(18,706,320)
STATEWIDE TOTAL	<u>91</u>	<u>54</u>	<u>37</u>	<u>\$ 3,721,306</u>	<u>\$ (42,142,164)</u>

\* Includes roll changes and exemptions. Appeals which were partially sustained and partially denied appear in the totals as sustained.

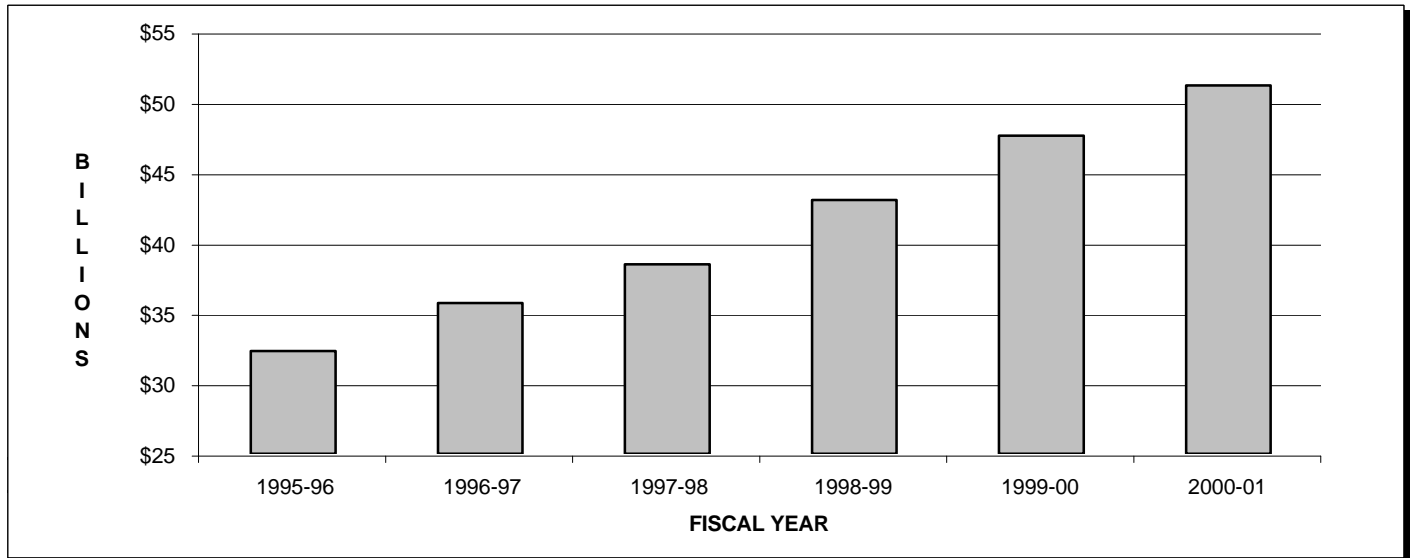
Details of all transactions are available at the Department of Taxation, Executive Office, Carson City, Nevada. Appeals represent the number of protests presented to the Board. An appeal often includes more than one parcel of property.

## TOTAL APPEALS STATEWIDE

FISCAL YEAR	APPEALS	FISCAL YEAR	APPEALS
1995-96	72	1998-99	113
1996-97	229	1999-00	107
1997-98	89	2000-01	91

## ASSESSED VALUATIONS

**TOTAL NET ASSESSED VALUATION STATEWIDE**



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1995-96	\$ 32,296,161,968	8.38%	1998-99	\$ 43,045,689,217	11.91%
1996-97	35,723,710,786	10.61%	1999-00	47,607,439,982	10.60%
1997-98	38,466,058,457	7.68%	2000-01	51,172,070,842	7.49%

### RATIO STUDY

NRS 361.333, Paragraph 2, states:

The Nevada Tax Commission shall allocate into three groups such that the work of conducting the study is approximately the same for each group. The Department shall conduct the study in one group each year. The commission may from time to time reallocate counties among the groups, but each county must be studied at least once in every three years.

Ratio studies are conducted in accordance with NRS 361.333 to determine the average ratio of assessed valuation to the taxable value of property in each county.

**ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS**

	<b>1999-00 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>	<b>2000-01 VALUATION</b>	<b>PERCENT OF TOTAL VALUATION</b>
* RURAL LANDS	\$ 103,474,283	0.18%	\$ 99,262,419	0.16%
RURAL LANDS - IMPROVEMENTS	94,960,665	0.17%	97,841,890	0.16%
FARM EQUIPMENT & MACHINERY	21,141,793	0.04%	20,946,013	0.03%
URBAN PROPERTY - LAND	19,202,624,541	34.32%	20,903,481,060	34.69%
URBAN PROPERTY - IMPROVEMENTS	28,241,054,566	50.48%	30,601,901,927	50.79%
OTHER PERSONAL PROPERTY	3,263,480,533	5.83%	3,623,148,874	6.01%
PUBLIC UTILITIES	2,467,907,739	4.41%	2,456,871,307	4.08%
AIRPLANES	117,539,954	0.21%	123,699,512	0.21%
BILLBOARDS	13,760,092	0.02%	11,769,932	0.02%
OPEN SPACE	1,505,716	0.00%	1,303,451	0.00%
MILL & MINE IMPROVEMENTS	751,025,620	1.34%	675,058,020	1.12%
MINING EQUIPMENT & MACHINERY	713,895,220	1.28%	670,139,520	1.11%
MOBILE HOMES	334,947,766	0.60%	317,882,799	0.53%
NET PROCEEDS OF MINES	587,254,060	1.05%	601,362,811	1.00%
PATENTED MINE CLAIMS	30,104,661	0.05%	44,655,298	0.07%
OIL & GAS LEASES	1,452,264	0.00%	1,243,559	0.00%
<b>TOTAL</b>	<b>\$ 55,946,129,473</b>	<b>100.00%</b>	<b>\$ 60,250,568,392</b>	<b>100.00%</b>

\*Based upon agricultural use assessment according to NRS 361A.

**ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS**

<b>COUNTY</b>	<b>FISCAL YEAR 1999-00</b>	<b>FISCAL YEAR 2000-01</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
CARSON CITY	\$ 944,257,917	\$ 999,614,008	\$ 55,356,091	14.02%
CHURCHILL	394,876,460	417,047,068	22,170,608	5.61%
CLARK	31,556,746,991	34,464,699,484	2,907,952,493	9.21%
DOUGLAS	1,430,106,093	1,498,602,522	68,496,429	4.79%
ELKO	982,382,942	987,195,980	4,813,038	0.49%
ESMERALDA	48,530,025	49,003,124	473,099	0.97%
EUREKA	532,228,222	617,820,838	85,592,616	16.08%
HUMBOLDT	619,115,603	611,646,827	(7,468,776)	-1.21% (1)
LANDER	462,387,416	403,833,455	(58,553,961)	-12.66% (2)
LINCOLN	84,438,665	91,098,842	6,660,177	7.89%
LYON	647,871,232	703,176,048	55,304,816	8.54%
MINERAL	98,748,463	116,108,262	17,359,799	17.58%
NYE	688,710,010	751,957,221	63,247,211	9.18%
PERSHING	183,421,279	170,774,523	(12,646,756)	-6.89% (3)
STOREY	170,748,024	126,486,804	(44,261,220)	-25.92% (4)
WASHOE	8,584,870,735	9,019,724,838	434,854,103	5.07%
WHITE PINE	177,999,905	143,280,998	(34,718,907)	-19.51% (5)
<b>TOTAL</b>	<b>\$ 47,607,439,982</b>	<b>\$ 51,172,070,842</b>	<b>\$ 3,564,630,860</b>	<b>7.49%</b>

The above totals do not reflect State Board of Equalization changes for either fiscal year.

(1) Decrease due to lower assessed value in mining personal property.

(2) Decrease due to lower assessed values in mining personal property and net proceeds of mines.

(3) Decrease due to lower assessed values in mining personal property and net proceeds of mines.

(4) Decrease due to lower assessed values in centrally assessed utilities due to completion of project.

(5) Decrease due to lower assessed value in mining personal property.

# NET PROCEEDS OF MINERALS

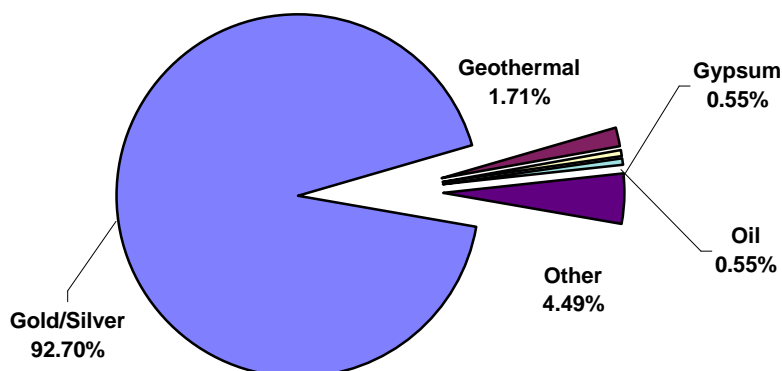
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. The Department certifies and bills the net proceeds tax due each year on April 20th, with payment due by May 10th.

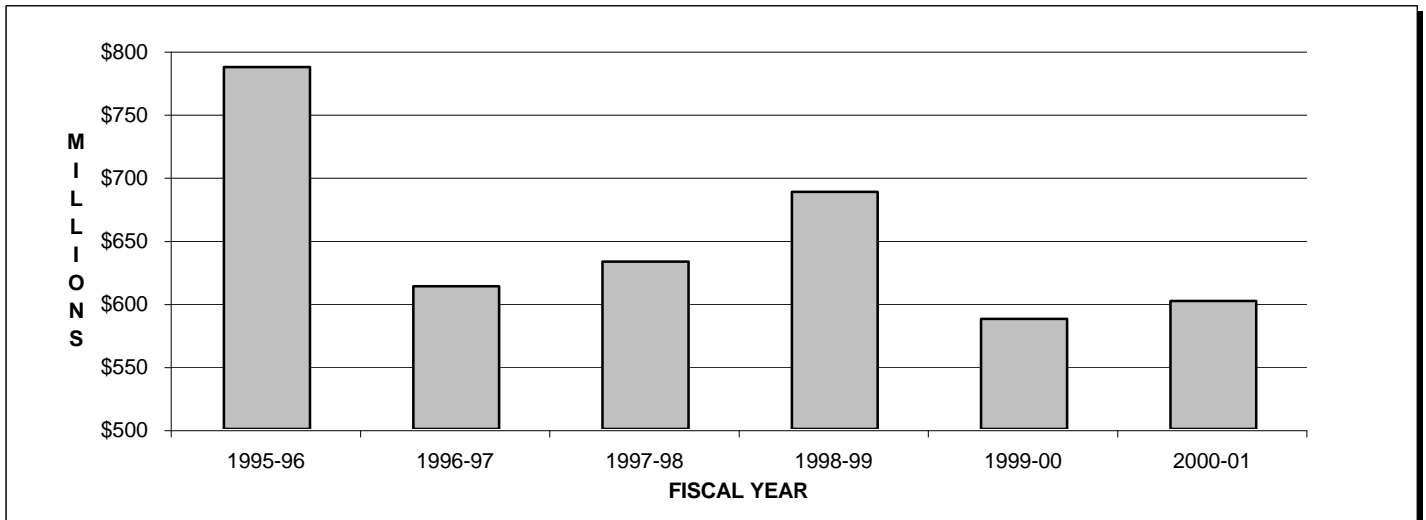
## Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 1997-98	Percent of Total Gross Proceeds 1998-99	Percent of Total Gross Proceeds 1999-00	Percent of Total Gross Proceeds 2000-2001
Gold/Silver	85.67%	88.81%	91.26%	92.70%
Geothermal	3.50%	3.03%	2.33%	1.71%
Oil	0.47%	0.28%	0.38%	0.55%
Gypsum	0.50%	0.48%	0.59%	0.55%
Other	9.86%	7.40%	5.44%	4.49%
Other includes: Building Stone, Clay, Dolomite, Folrspar, Gemstones, Salt, and other miscellaneous minerals				
	100.00%	100.00%	100.00%	100.00%

## Percent of Total Gross Proceeds 2000-2001



## ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
1995-96	\$ 786,843,446	-20.87%	1998-99	\$ 687,985,198	8.77%
1996-97	613,166,679	-22.07%	1999-00	587,254,060	-14.64%
1997-98	632,502,706	3.15%	2000-01	601,362,809	2.40%

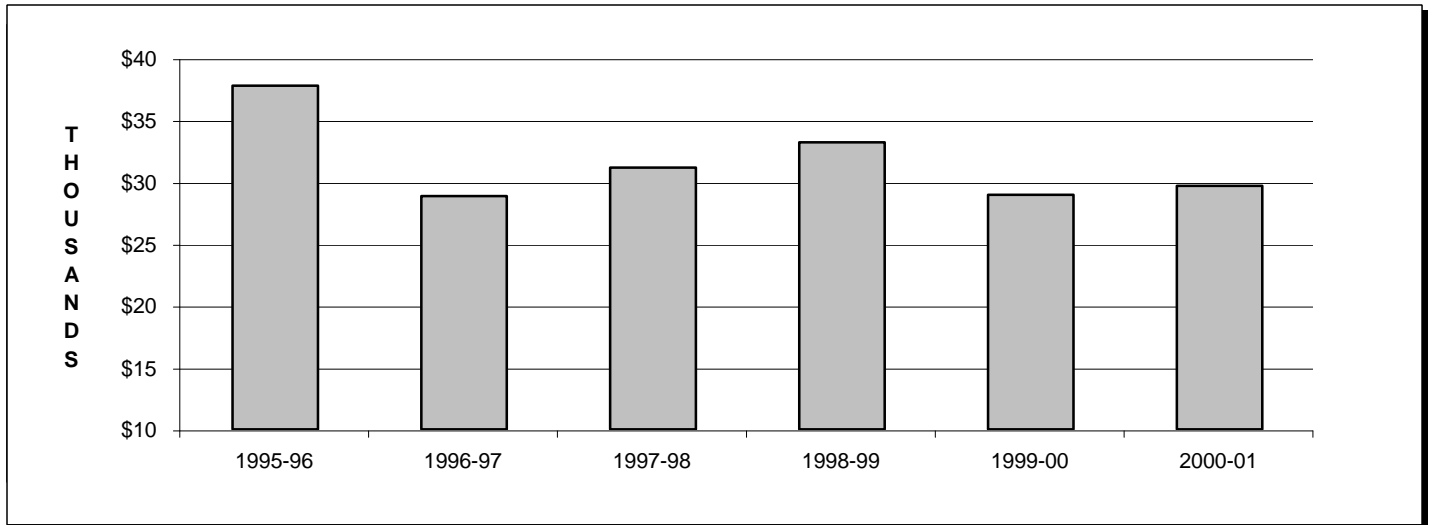
\* Based on actual calendar year reports to the Department.

### ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS BY COUNTY

COUNTY	1998-99	1999-00	2000-01
Carson City	\$ -	\$ -	\$ -
Churchill	27,946,220	6,204,836	4,919,905
Clark	6,238,497	6,444,283	5,010,878
Douglas	48,794	54,768	58,195
Elko	139,600,605	140,134,722	127,092,163
Esmeralda	1,041,752	2,290,033	1,720,531
Eureka	185,631,362	117,763,439	185,854,627
Humboldt	5,543,522	2,975,242	27,782,049
Lander	223,122,561	255,752,529	195,507,746
Lincoln	108,936	111,667	110,336
Lyon	1,906,724	353,778	39,262
Mineral	7,095,185	1,861,912	1,901,068
Nye	33,912,982	20,361,140	35,637,339
Pershing	41,039,852	26,445,741	12,055,214
Storey	625,345	129,278	568,032
Washoe	1,695,810	1,708,055	2,019,597
White Pine	12,427,051	4,662,637	1,085,867
<b>TOTAL</b>	<b>\$ 687,985,198</b>	<b>\$ 587,254,060</b>	<b>\$ 601,362,809</b>

Churchill County Net Proceeds value reduced from original by \$5,600 SBE Case C183.

## TAX REVENUE ON NET PROCEEDS OF MINERALS



FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR
1995-96	\$ 37,781,028	-21.76%	1998-99	\$ 33,194,589	6.52%
1996-97	28,858,701	-23.62%	1999-00	28,957,844	-12.76%
1997-98	31,164,103	7.99%	2000-01	29,672,250	2.47%

\* Based on actual calendar year reports to the Department; the total is slightly higher than actual distribution amounts below because of credit accounts from prior years.

### NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 2000-2001

COUNTY	TOTAL DISTRIBUTION
CARSON CITY	\$ -
CHURCHILL	133,571
CLARK	131,286
DOUGLAS	1,152
ELKO	2,801,062
ESMERALDA	45,852
EUREKA	2,968,354
HUMBOLDT	496,667
LANDER	5,822,029
LINCOLN	2,814
LYON	5,362
MINERAL	66,347
NYE	1,214,382
PERSHING	344,827
STOREY	14,426
WASHOE	28,297
WHITE PINE	37,897
<b>TOTAL COUNTY DISTRIBUTION</b>	<b>\$ 14,114,324</b>
STATE DEBT SERVICE FUND	903,711
STATE GENERAL FUND	14,646,597
STATE GENERAL FUND (Penalties & Interest)	7,618
<b>TOTAL</b>	<b>\$ 29,672,250</b>

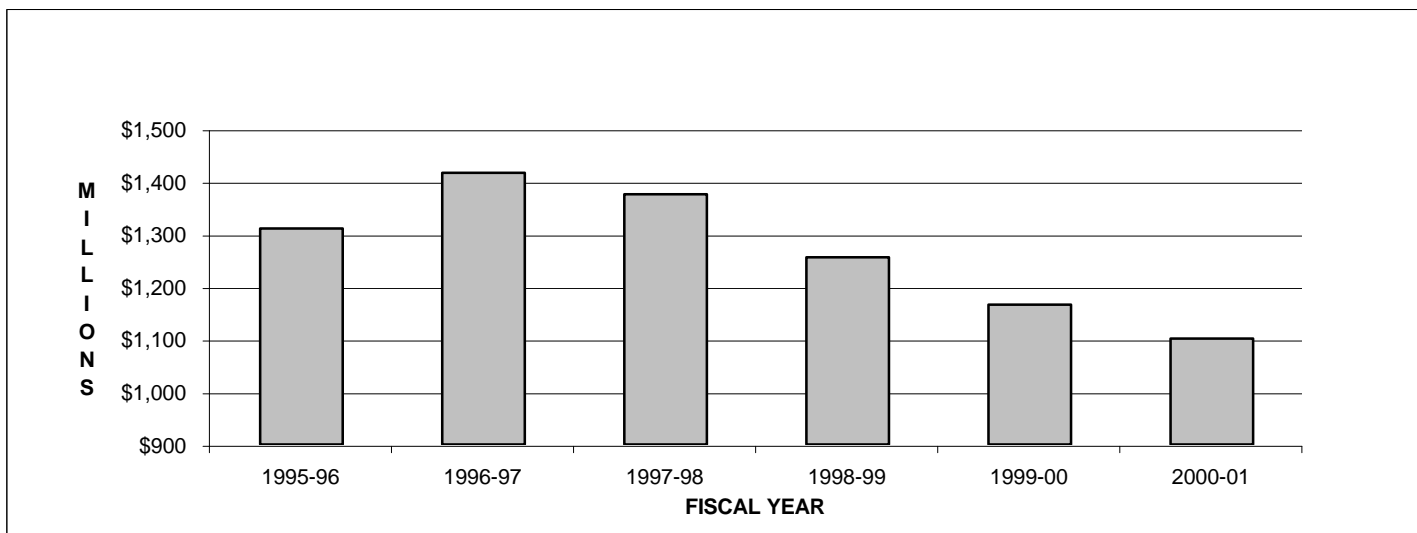
## MINING PROPERTIES

In accordance with NRS 362.100(1b), the Department of Taxation is required to, "Appraise and assess all reduction, smelting and milling works, plants and facilities, whether or not associated with a mine, and all supplies, machinery, equipment, apparatus, facilities, buildings, structures and other improvements used in connection with any mining, reduction, smelting or milling operation . . ."

<u>COUNTY</u>	<u>FISCAL YEAR 1999-00</u>		<u>FISCAL YEAR 2000-01</u>	
	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>
Carson City	1	\$ 8,720	1	\$ 8,720
Churchill	15	38,556,050	14	46,158,720
Clark	23	34,400,181	22	32,963,670
Douglas	1	713,050	1	169,300
Elko	20	71,007,900	22	60,787,470
Esmeralda	24	14,289,950	21	11,638,050
Eureka	31	358,301,590	29	391,362,020
Humboldt	24	298,847,610	22	275,792,450
Lander	30	98,153,910	29	89,518,040
Lincoln	24	653,150	21	637,970
Lyon	11	11,138,990	11	10,960,560
Mineral	20	18,252,140	19	11,726,440
Nye	41	102,031,990	41	87,640,980
Pershing	23	31,058,790	19	25,708,710
Storey	9	1,376,970	9	1,349,470
Washoe	10	18,867,840	10	17,708,240
White Pine	13	68,008,400	10	37,125,100
<b>TOTAL</b>	<u>320</u>	<u>\$ 1,165,667,231</u>	<u>301</u>	<u>\$ 1,101,255,910</u>



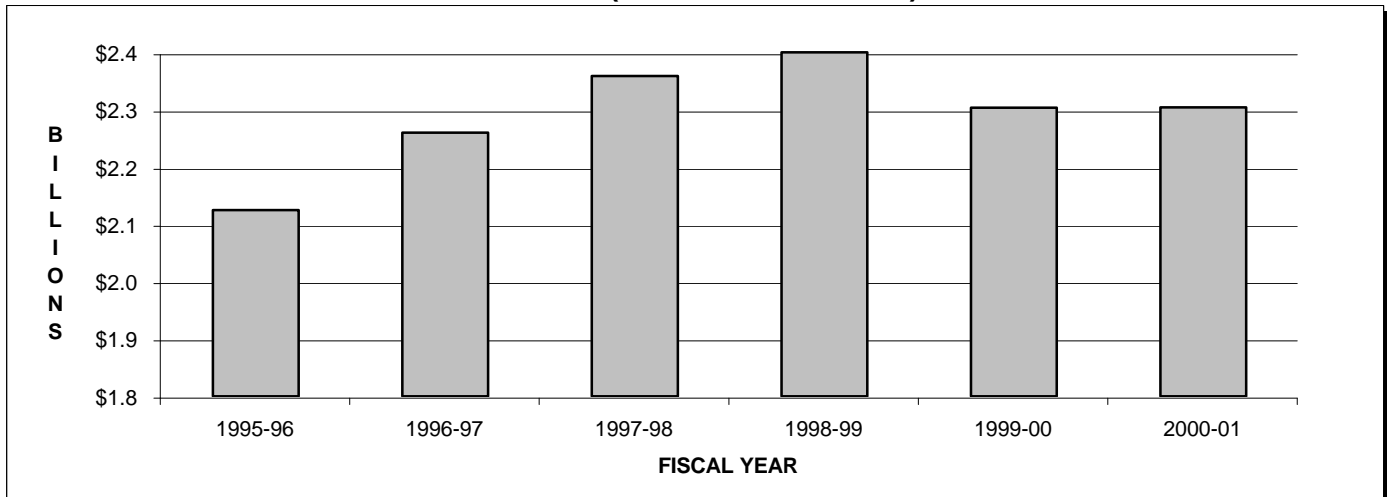
## MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
1995-96	\$1,310,552,510	13.71%	1998-99	\$ 1,256,167,190	-8.69%
1996-97	1,416,488,680	8.08%	1999-00	1,165,667,231	-7.20%
1997-98	1,375,789,860	-2.87%	2000-01	1,101,255,910	-5.53%

The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

## INTERSTATE AND INTERCOUNTY VALUATIONS (ASSESSED VALUE)



ASSESSMENT		% CHANGE FROM PRIOR	ASSESSMENT		% CHANGE FROM PRIOR
YEAR	VALUATION	YEAR	YEAR	VALUATION	YEAR
1995-96	\$ 2,125,502,999	7.05%	1998-99	\$ 2,400,999,231	1.74%
1996-97	2,261,016,310	6.38%	1999-00	2,304,358,983	-4.03%
1997-98	2,359,984,904	4.38%	2000-01	2,304,685,610	0.01%

### CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS TAX DISTRIBUTION FISCAL YEAR 2000-01

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED, 12-Mo CWIP, & PET	TOTAL TAX
Carson City	\$ 868,536	\$ -	\$ 78,213	\$ 946,750
Churchill	1,322,219	5,783	68,682	1,396,683
Clark	28,554,917	12,140	2,056,020	30,623,077
Douglas	773,646	-	42,093	815,739
Elko	2,987,433	25,354	144,390	3,157,177
Esmeralda	608,717	-	19,155	627,873
Eureka	358,004	3,643	17,361	379,007
Humboldt	1,746,894	11,053	85,109	1,843,057
Lander	1,444,042	5,448	70,001	1,519,491
Lincoln	917,684	9,390	128,881	1,055,955
Lyon	1,854,843	3,735	105,376	1,963,953
Mineral	1,003,028	-	37,829	1,040,857
Nye	2,436,711	-	122,652	2,559,363
Pershing	1,596,301	10,775	100,003	1,707,079
Storey	272,606	976	13,862	287,443
Washoe	9,886,567	12,109	654,723	10,553,399
White Pine	555,046	-	17,361	572,407
<b>Total County Distribution</b>	<b>\$ 57,187,192</b>	<b>\$ 100,405</b>	<b>\$ 3,761,712</b>	<b>\$ 61,049,309</b>
State Debt Service Fund	3,213,933	6,251	203,390	3,423,575
State General Fund - P&I	13,078	-	2,400	15,478
<b>TOTAL</b>	<b>\$ 60,414,203</b>	<b>\$ 106,656</b>	<b>\$ 3,967,502</b>	<b>\$ 64,488,361</b>

**2000-2001 Tax Year  
Secured Tax Roll Summary\*  
Assessed Values - Centrally Assessed Properties**

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Water		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	\$766,484	\$346	\$13,568,848	\$313,434	\$11,848,787	\$544,389	\$0	\$0	\$8,396,199	\$732,944	\$0	\$0	\$36,171,432
Churchill	8,424,313	2,536	26,015,543	580,202	8,919,913	323,061	3,942,789	452	5,894,107	63,034	0	0	54,165,948
Clark	115,087,652	203,745	732,786,000	16,780,194	145,346,786	3,952,615	8,839,616	1,058	50,393,330	1,705,683	0	0	1,075,096,679
Douglas	1,293,003	665	21,122,046	487,909	2,157,928	99,145	0	0	11,102,118	306,542	0	0	36,569,356
Elko	7,357,825	1,491	58,110,836	855,088	4,660,219	214,112	17,793,014	2,039	31,610,364	801,297	0	0	121,406,284
Esmeralda	11,010,644	11,247	11,327,924	252,513	0	0	0	0	240,214	15,627	0	0	22,858,169
Eureka	4,403,756	2,102	9,821,345	194,599	684,911	31,468	3,448,029	393	4,312,285	117,001	0	0	23,015,888
Humboldt	4,175,601	1,086	61,891,155	985,697	7,116,505	326,966	9,692,493	1,109	9,616,080	430,490	0	0	94,237,181
Lander	8,488,657	1,815	28,863,504	665,951	1,102,465	50,652	2,820,151	322	5,935,190	193,664	0	0	48,122,370
Lincoln	4,805,899	1,304	8,876,912	208,530	8,431,042	1,624	6,571,680	786	6,957,771	75,041	0	0	35,930,589
Lyon	4,709,702	4,475	44,299,211	971,251	8,450,992	347,081	2,629,937	312	9,670,344	560,997	0	0	71,644,303
Mineral	8,925,048	9,521	18,191,673	393,941	506,789	23,284	0	0	643,185	58,616	0	0	28,752,057
Nye	27,119,508	23,564	41,287,598	921,775	426,270	19,585	0	0	7,997,153	624,965	0	0	78,420,418
Pershing	3,685,766	1,383	27,409,383	610,912	8,971,348	412,186	5,842,571	668	8,466,107	180,366	0	0	55,580,690
Storey	1,786,593	1,738	5,147,855	134,033	1,944,393	22,141	608,047	70	990,321	43,046	0	0	10,678,235
Washoe	32,767,913	25,482	99,866,767	2,182,935	56,422,653	1,534,921	9,718,674	1,135	72,627,222	4,914,647	55,157,000	788,057	336,007,405
White Pine	4,373,045	2,557	9,749,401	97,371	0	0	-	0	1,539,007	142,506	0	0	15,903,885
<b>Total</b>	<b>\$249,181,408</b>	<b>\$295,055</b>	<b>\$1,218,336,001</b>	<b>\$26,636,336</b>	<b>\$266,991,000</b>	<b>\$7,903,229</b>	<b>\$71,907,000</b>	<b>\$8,342</b>	<b>\$236,390,996</b>	<b>\$10,966,466</b>	<b>\$55,157,000</b>	<b>\$788,057</b>	<b>\$2,144,560,891</b>

\*Includes values amended by the State Board of Equalization through Oct 1,2001

**2000-2001 TAX YEAR  
UNSECURED TAX ROLL SUMMARY  
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES\***

	Unsecured Airlines*	Private Carlines	Property Escaping Taxation*	Twelve Month CWIP						Total 12 Mo CWIP	Total All Unsecured
				Airlines*	Electrics	Gas/Pipeline	Railroad	Communication	Water		
Carson City	\$2,377	\$0	\$122,991	\$0	\$732,016	\$1,131,515	\$0	\$1,255,939	\$0	\$3,119,471	\$3,244,838
Churchill	3,355	238,886	66,857	3,107	1,324,036	725,943	4,176	671,390	0	2,728,652	3,037,751
Clark	6,864,074	474,512	13,582,821	643,533	51,634,757	8,166,371	9,776	7,431,222	0	67,885,660	88,807,067
Douglas	10,032	0	16,811	-	1,139,498	206,074	0	617,836	0	1,963,408	1,990,251
Elko	1,028	1,081,300	291,558	2,695	1,872,328	445,034	18,845	3,317,615	0	5,656,516	7,030,402
Esmeralda	19,656	0	16,811	24,388	632,446	0	0	25,475	0	682,309	718,777
Eureka	2,078	235,416	15,652	5,489	452,333	65,406	3,632	570,251	0	1,097,112	1,350,257
Humboldt	1,028	615,396	16,190	3,372	2,221,899	679,600	10,245	1,584,286	0	4,499,403	5,132,017
Lander	3,411	181,954	17,930	1,894	1,555,184	105,281	2,979	645,051	0	2,310,389	2,513,683
Lincoln	2,055	369,435	201,685	2,793	591,035	13,685	7,268	4,451,559	0	5,066,341	5,639,516
Lyon	11,513	150,105	20,289	5,510	2,190,610	747,268	2,879	1,128,796	0	4,075,063	4,256,970
Mineral	21,694	0	16,811	11,744	885,245	48,396	0	100,039	0	1,045,425	1,083,930
Nye	28,651	0	1,628,761	43,626	2,688,661	40,707	0	1,045,000	0	3,817,994	5,475,406
Pershing	1,028	375,449	15,652	1,352	1,393,531	856,731	6,172	1,203,773	0	3,461,560	3,853,688
Storey	1,028	38,428	2,898	2,268	237,327	93,735	643	203,524	0	537,497	579,851
Washoe	145,840	456,539	334,352	26,017	4,921,632	4,320,753	10,485	9,473,035	2,537,900	21,289,821	24,764,452
White Pine	2,055	0	167,530	3,212	230,159	0	0	242,908	0	476,279	645,864
<b>Total</b>	<b>\$7,120,900</b>	<b>\$4,217,420</b>	<b>\$16,535,600</b>	<b>\$781,000</b>	<b>\$74,702,700</b>	<b>\$17,646,500</b>	<b>\$77,100</b>	<b>\$33,967,699</b>	<b>\$2,537,900</b>	<b>\$129,712,899</b>	<b>\$160,124,719</b>

\*Includes values amended by the State Board of Equalization through Oct. 1, 2001.

- 1) 12 Mo. CWIP value reduced from original by \$10,973,700 SBE Case C109.
- 2) PET value reduced from original by \$1,030,800 SBE Case C107.
- 3) PET value increased from original by \$1,274,200 SBE Case C108.
- 4) PET value reduced from original by \$403,000 SBE Case C111.
- 5) PET value reduced from original by \$205,000 SBE Case C112.
- 6) PET value increased from original by \$21,800 SBE Case C175.
- 7) Unsecured value reduced from original by \$2,572,820 SBE Case C102.
- 8) Unsecured value reduced from original by \$700,000 SBE Case C129.

**2000-2001 TAX YEAR**  
**CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY**

	Secured Unitary Assessments	Secured 6 Mo. CWIP *	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET **	Unsecured 12 Mo. CWIP Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	12	6	2	0	2	5	27	\$36,171,432	\$3,244,838	\$39,416,270
Churchill	28	12	2	191	2	13	248	54,165,948	3,037,751	57,203,699
Clark	80	24	16	192	8	23	343	1,075,096,679	88,807,067	1,163,903,746
Douglas	8	4	4	0	1	3	20	36,569,356	1,990,251	38,559,607
Elko	34	17	1	190	4	19	265	121,406,284	7,030,402	128,436,686
Esmeralda	15	7	3	0	1	6	32	22,858,169	718,777	23,576,946
Eureka	24	12	2	191	1	12	242	23,015,888	1,350,257	24,366,145
Humboldt	24	11	1	192	2	11	241	94,237,181	5,132,017	99,369,198
Lander	26	12	2	189	2	12	243	48,122,370	2,513,683	50,636,053
Lincoln	23	10	1	191	2	11	238	35,930,589	5,639,516	41,570,105
Lyon	28	14	4	189	1	15	251	71,644,303	4,256,970	75,901,272
Mineral	22	10	3	0	1	9	45	28,752,057	1,083,930	29,835,987
Nye	24	11	3	0	3	10	51	78,420,418	5,475,406	83,895,825
Pershing	28	12	1	188	1	12	242	55,580,690	3,853,688	59,434,378
Storey	20	12	1	176	1	13	223	10,678,235	579,851	11,258,087
Washoe	53	21	8	192	5	23	302	336,007,405	24,764,452	360,771,858
White Pine	14	6	1	0	2	5	28	15,903,885	645,864	16,549,749
<b>Total</b>	<b>463</b>	<b>201</b>	<b>55</b>	<b>2081</b>	<b>39</b>	<b>202</b>	<b>3041</b>	<b>\$2,144,560,891</b>	<b>\$160,124,719</b>	<b>\$2,304,685,610</b>

\* Construction Work in Progress

\*\* Property Escaping Taxation

## LOCAL GOVERNMENT FINANCE SECTION

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities and districts. For the Fiscal Year ended June 30, 2001, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 49 unincorporated towns, 17 school districts, 166 special districts including 4 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

### REVENUE LIMITATIONS

#### Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rate Report for Nevada Local Governments.

#### Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

### INDEBTEDNESS

#### Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

#### Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Indebtedness Report for Nevada Local Governments.

### BUDGETS

Examine and approve or disapprove local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (continued)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

**BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES\***  
**FISCAL YEAR 2000-2001**

	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 153,063,463	\$ 60,351,572	\$ -	\$ -	\$ 4,701,362.00	\$ 218,116,397
Churchill	38,735,408	33,872,017	15,573,397	-	1,032,477	89,213,299
Clark	2,952,641,689	1,877,855,503	1,217,917,180	134,305,824	924,152,129	7,106,872,325
Douglas	50,780,663	58,450,206	-	3,508,162	39,891,663	152,630,694
Elko	44,159,399	81,610,236	40,965,696	3,157,622	5,444,019	175,336,972
Esmeralda	4,345,486	1,477,125	-	347,063	-	6,169,674
Eureka	11,161,521	6,393,620	-	591,705	479,266	18,626,112
Humboldt	27,491,501	30,163,243	6,399,744	-	16,818,536	80,873,024
Lander	13,120,406	13,998,772	-	1,836,767	6,424,179	35,380,124
Lincoln	5,593,474	10,228,502	1,670,639	798,459	3,460,323	21,751,397
Lyon	28,411,753	54,855,705	2,312,253	2,812,778	17,453,919	105,846,408
Mineral	8,016,440	8,055,568	-	1,362,372	6,817,127	24,251,507
Nye	63,266,845	52,675,164	210,120	10,742,797	9,263,994	136,158,920
Pershing	10,397,921	10,265,140	1,738,211	62,782	6,092,478	28,556,532
Storey	7,779,158	4,931,251	-	21,800	787,887	13,520,096
Washoe	383,189,532	460,029,743	309,362,234	-	298,589,001	1,451,170,510
White Pine	11,408,889	15,191,789	3,907,023	116,670	12,259,567	42,883,938
Multicounty Districts					13,219,620	13,219,620
<b>TOTALS</b>	<b>\$ 3,813,563,548</b>	<b>\$ 2,780,405,156</b>	<b>\$ 1,600,056,497</b>	<b>\$ 159,664,801</b>	<b>\$ 1,366,887,547</b>	<b>\$ 9,720,577,549</b>

\* Source: Final budgets filed June 1, 2000.

Amounts do not include transfers, ending fund balances or contingency.

# SENIOR CITIZENS' PROPERTY TAX ASSISTANCE PROGRAM

Fiscal Year 1995-96: Refunds were paid at 100 percent. Eligible applicants decreased 33% from FY 1994-95.

Fiscal Year 1996-97: Refunds were paid at 100 percent. Eligible applicants increased 8.32% from FY 1995-96.

Fiscal Year 1997-98: Refunds were paid at 100 percent. Eligible applicants decreased 9.3% from FY 1996-97.

Fiscal Year 1998-99: Refunds were paid at 100 percent. Eligible applicants decreased 2.6% from FY 1997-98.

Fiscal Year 1999-00: Refunds were paid at 100 percent. Eligible applicants increased 10.3% from FY 1998-99.

Fiscal Year 2000-01: Refunds were paid at 100 percent. Eligible applicants decreased 2.4% from FY 1999-00.

## SENIOR CITIZENS PROGRAM - FISCAL YEAR 2000-01 TOTAL ELIGIBLE BY INCOME LEVEL

	\$1- 13,246	\$13,247 15,436	\$15,437 17,731	\$17,732 19,921	\$19,922 22,425	TOTAL
<b><u>INCOME</u></b>						
Home Owners	\$ 20,564,968	\$ 11,403,991	\$ 13,083,985	\$ 11,443,448	\$ 8,549,550	\$ 65,045,942
Mobile Home Owners	4,400,774	2,205,835	2,611,477	1,665,818	1,210,152	12,094,056
Mobile Home Renters	8,171,329	3,145,691	3,228,518	1,861,707	1,602,925	18,010,170
Renters	36,396,328	8,799,083	7,311,005	5,346,794	3,979,737	61,832,947
<b>Total</b>	<b>\$ 69,533,399</b>	<b>\$ 25,554,600</b>	<b>\$ 26,234,985</b>	<b>\$ 20,317,767</b>	<b>\$ 15,342,364</b>	<b>\$ 156,983,115</b>
<b><u>REFUNDS</u></b>						
Home Owners	\$ 855,586	\$ 337,360	\$ 273,849	\$ 126,412	\$ 33,242	\$ 1,626,449
Mobile Home Owners	127,532	42,031	30,948	9,806	2,763	213,080
Mobile Home Renters	233,375	62,280	38,577	9,681	3,229	347,142
Renters	914,891	205,245	103,336	35,487	9,374	1,268,333
<b>Total</b>	<b>\$ 2,131,384</b>	<b>\$ 646,916</b>	<b>\$ 446,710</b>	<b>\$ 181,386</b>	<b>\$ 48,608</b>	<b>\$ 3,455,004</b>
<b><u>NUMBER OF REFUNDS</u></b>						
Home Owners	2,047	796	791	610	408	4,652
Mobile Home Owners	469	154	158	89	58	928
Mobile Home Renters	840	219	195	99	77	1,430
Renters	4,045	617	444	285	190	5,581
<b>Total</b>	<b>7,401</b>	<b>1,786</b>	<b>1,588</b>	<b>1,083</b>	<b>733</b>	<b>12,591</b>

\* Total and average taxes paid include those portions of rent paid attributable to property taxes.



SENIOR CITIZENS PROGRAM - FISCAL YEAR 2000-01  
TOTAL REFUNDS

COUNTY	HOMEOWNERS		MOBILE HOME OWNERS		MOBILE HOME RENTERS	
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT
Carson City	139	\$ 49,898	60	\$ 17,089	104	\$ 24,483
Churchill	79	25,689	30	7,664	25	5,497
Clark	2,901	1,021,748	258	53,920	987	241,495
Douglas	109	45,194	38	7,874	15	3,309
Elko	34	8,774	28	5,011	6	1,074
Esmeralda	4	1,006	4	727	-	-
Eureka	3	337	2	277	1	34
Humboldt	21	5,073	8	1,275	1	324
Lander	10	1,932	15	2,239	2	291
Lincoln	24	5,426	11	2,159	-	-
Lyon	117	36,129	119	22,676	23	4,300
Mineral	78	18,899	29	4,622	5	639
Nye	93	29,897	182	46,186	25	4,989
Pershing	16	5,100	4	1,192	1	78
Storey	6	1,845	2	822	1	228
Washoe	930	352,776	131	37,785	232	59,988
White Pine	88	16,726	7	1,562	2	413
<b>TOTALS</b>	<b>4,652</b>	<b>\$ 1,626,449</b>	<b>928</b>	<b>\$ 213,080</b>	<b>1,430</b>	<b>\$ 347,142</b>

COUNTY	RENTERS		TOTAL REFUNDS		INELIGIBLE CLAIMANTS	TOTAL CLAIMANTS	PERCENT OF TOTAL REFUNDS
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT			
Carson City	143	\$ 29,371	446	\$ 120,841	22	468	3.55%
Churchill	61	8,998	195	47,848	3	198	1.50%
Clark	3,811	926,697	7,957	2,243,860	424	8,381	63.50%
Douglas	27	6,851	189	63,228	19	208	1.58%
Elko	20	3,359	88	18,218	4	92	0.70%
Esmeralda	-	-	8	1,733	-	8	0.06%
Eureka	2	114	8	762	-	8	0.06%
Humboldt	32	4,588	62	11,260	-	62	0.47%
Lander	1	62	28	4,524	-	28	0.21%
Lincoln	19	2,237	54	9,822	4	58	0.44%
Lyon	80	12,413	339	75,518	15	354	2.68%
Mineral	26	3,961	138	28,121	2	140	1.06%
Nye	56	9,546	356	90,618	11	367	2.78%
Pershing	11	1,738	32	8,108	-	32	0.24%
Storey	1	176	10	3,071	-	10	0.08%
Washoe	1,283	257,312	2,576	707,861	95	2,671	20.24%
White Pine	8	910	105	19,611	8	113	0.86%
<b>TOTALS</b>	<b>5,581</b>	<b>\$ 1,268,333</b>	<b>12,591</b>	<b>\$ 3,455,004</b>	<b>607</b>	<b>13,198</b>	<b>100.00%</b>

**COMBINED STATEWIDE**

Total number of refunds	12,591
Total number of ineligible	607
Total applications processed	13,198
Average income	\$ 12,468
Average refund	\$ 274

SENIOR CITIZENS PROGRAM - FISCAL YEAR 2000-01  
AVERAGE REFUND PER COUNTY, PER CATEGORY

COUNTY	<u>HOME OWNERS AND MOBILE HOME OWNERS</u>		<u>RENTERS AND MOBILE HOME RENTERS</u>		<u>REFUNDS ALL CATEGORIES</u>	
	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND
Carson City	199	\$ 337	247	\$ 218	446	\$ 271
Churchill	109	306	86	169	195	245
Clark	3,159	341	4,798	243	7,957	282
Douglas	147	361	42	242	189	335
Elko	62	222	26	171	88	207
Esmeralda	8	217	-	-	8	217
Eureka	5	123	3	49	8	95
Humboldt	29	219	33	149	62	182
Lander	25	167	3	118	28	162
Lincoln	35	217	19	118	54	182
Lyon	236	249	103	162	339	223
Mineral	107	220	31	148	138	204
Nye	275	277	81	179	356	255
Pershing	20	315	12	151	32	253
Storey	8	333	2	202	10	307
Washoe	1,061	368	1,515	209	2,576	275
White Pine	95	193	10	132	105	187
<b>TOTAL REFUNDS</b>	<b>5,580</b>	<b>\$ 322</b>	<b>7,011</b>	<b>\$ 228</b>	<b>12,591</b>	<b>\$ 274</b>